

Health Coverage Exemptions

▶ Attach to Form 1040, Form 1040A, or Form 1040EZ.

▶ Information about Form 8965 and its separate instructions is at www.irs.gov/form8965.

Name as shown on return

Kristian & Deborah L Secor

Your social security number

041-80-2377

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I**Marketplace-Granted Coverage Exemptions for Individuals:** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	a Name of Individual	b SSN	c Exemption Certificate Number
1			
2			
3			
4			
5			
6			

Part II**Coverage Exemptions for Your Household Claimed on Your Return:**7a Are you claiming an exemption because your household income is below the filing threshold? ☒ Yes ☐ Nob Are you claiming a hardship exemption because your gross income is below the filing threshold? ☒ Yes ☐ No**Part III****Coverage Exemptions for Individuals Claimed on Your Return:** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	a Name of Individual	b SSN	c Exemption Type	d Full Year	e Jan	f Feb	g Mar	h Apr	i May	j June	k July	l Aug	m Sept	n Oct	o Nov	p Dec
8																
9																
10																
11																
12																
13																

**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**► Information about Form 4868 and its instructions is available at www.irs.gov/form4868.

OMB No. 1545-0074

2014

There are three ways to request an automatic extension of time to file a U.S. individual income tax return.

1. You can file Form 4868 and pay all or part of your estimated income tax due using the Electronic Federal Tax Payment System (EFTPS) or by using a credit or debit card.
2. You can file Form 4868 electronically by accessing IRS *e-file* using your home computer or by using a tax professional who uses *e-file*.
3. You can file a paper Form 4868.



**It's Convenient,
Safe, and Secure**

IRS *e-file* is the IRS's electronic filing program. You can get an automatic extension of time to file your tax return by filing Form 4868 electronically. You will receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Do not mail in Form 4868 if you file electronically, unless you are making a payment with a check or money order (see page 3).

Complete Form 4868 to use as a worksheet. If you think you may owe tax when you file your return, you will need to estimate your total tax liability and subtract how much you have already paid (lines 4, 5, and 6 below).

Several companies offer free e-filing of Form 4868 through the Free File program. For more details, go to IRS.gov and click on *freefile*.

**Pay Electronically**

You **do not** need to submit a paper Form 4868 if you file it with a payment using our electronic payment options. Your extension will be automatically processed when you pay part or all of your estimated income tax electronically. You can pay online or by phone (see page 3).

**E-file Using Your Personal Computer
or Through a Tax Professional**

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of your 2013 tax return—you will be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal or send your check or money order to the address shown in the middle column under *Where To File a Paper Form 4868* (see page 4).

**File a Paper Form 4868**

If you wish to file on paper instead of electronically, fill in the Form 4868 below and mail it to the address shown on page 4.

For information on using a private delivery service, see page 4.

Note. If you are a fiscal year taxpayer, you must file a paper Form 4868.

General Instructions**Purpose of Form**

Use Form 4868 to apply for 6 more months (4 if "out of the country" (defined on page 2) and a U.S. citizen or resident) to file Form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1040-PR, or 1040-SS.

Gift and generation-skipping transfer (GST) tax return (Form 709). An extension of time to file your 2014 calendar year income tax return also extends the time to file Form 709 for 2014. However, it does not extend the time to pay any gift and GST tax you may owe for 2014. To make a payment of gift and GST tax, see Form 8892. If you do not pay the amount due by the regular due date for Form 709, you will owe interest and may also be charged penalties. If the donor died during 2014, see the instructions for Forms 709 and 8892.

Qualifying for the Extension

To get the extra time you must:

1. Properly estimate your 2014 tax liability using the information available to you,
2. Enter your total tax liability on line 4 of Form 4868, and
3. File Form 4868 by the regular due date of your return.



Although you are not required to make a payment of the tax you estimate as due, Form 4868 does not extend the time to pay taxes. If you do not pay the amount due by the regular due date, you will owe interest. You may also be charged penalties. For more details, see Interest and Late Payment Penalty on page 2. Any remittance you make with your application for extension will be treated as a payment of tax.

You do not have to explain why you are asking for the extension. We will contact you only if your request is denied.

Do not file Form 4868 if you want the IRS to figure your tax or you are under a court order to file your return by the regular due date.

▼ DETACH HERE ▼

**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**

For calendar year 2014, or other tax year beginning , 2014, ending , 20 .

REV 04/07/15 INTUIT.CG.CFP.SP 1555

2014

Part I Identification		Part II Individual Income Tax	
1 KRISTIAN & DEBORAH L SECOR		4 Estimate of total tax liability for 2014 . . . \$ 0.	
4653 NARRAGANSETT AVE		5 Total 2014 payments 0.	
SAN DIEGO CA 92107		6 Balance due. Subtract line 5 from line 4 (see instructions) 0.	
2 041-80-2377		7 Amount you are paying (see instructions).... ► 0.	
3 350-50-3135		8 Check here if you are "out of the country" and a U.S. citizen or resident (see instructions) ► <input type="checkbox"/>	
		9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding ► <input type="checkbox"/>	

041802377 JI SECOR 30 0 201412 670

Consent to Use of Tax Return Information

Federal law requires this consent form be provided to you. Unless authorized by law we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

The following statements apply:

I authorize Intuit, the maker of TurboTax, to use my 2014 tax return information to determine if I am eligible for:

- Added ways to get my refund, refund bonus
- Extra benefits beyond my refund
- IRA contribution options

Sign this agreement by entering your name and the date below.

Kristian
First Name

Secor
Last Name

04/11/2015
Date

Let's see if you're eligible for this offer

This is an IRS requirement

If you tell us it's okay, we'll use some of your tax information in order to make sure your correct refund amount is processed for your e-gift card.

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you are requesting use of personal information from a joint return, you are representing that we have consent for both parties on the return.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

I authorize Intuit, the maker of TurboTax, to use the information provided in this 2014 return to determine whether I am eligible to purchase an Amazon.com Gift Card and receive the associated bonus

Kristian

First Name

Secor

Last Name

Please type the date below:

04/11/2015

Date

Before you finish, we need your consent to keep you advised on how the new healthcare law may affect you

A new law, the Affordable Care Act (sometimes referred to as Obamacare) is offering money-saving tax credits and benefits to help you pay for your health insurance, even if you're already covered. By signing this agreement, you give TurboTax permission to send you personalized information that will keep you informed on this issue. We will not share your data with any third parties. You do not need to sign this in order to file.

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

To agree, enter your name(s) and date in the boxes below and select the "I Agree" button on the bottom of the page.

I authorize Intuit, the maker of TurboTax, to review the information in my 2014 return to provide the best recommendations to me to maximize my savings and benefits for health coverage.

Taxpayer's First Name

Taxpayer's Last Name

Spouse's First Name
(if applicable)

Spouse's Last name
(if applicable)

Please type the date below:

Date

We need your consent to process with this payment option

This is an IRS requirement

The purpose of this agreement is to confirm that you are eligible for this payment option. By agreeing, you allow Intuit, the maker of TurboTax software, to verify that your refund is enough to cover total fees and applicable sales tax.

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you are requesting use of personal information from a joint return, you are representing that we have consent for both parties on the return.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

I authorize Intuit, the maker of TurboTax, to use the information provided in this 2014 return to determine whether a portion of the refund can be used to pay for tax preparation.

Kristian

First Name

Secor

Last Name

Please type the date below:

04/11/2015

Date

Name(s) Shown on Return Kristian & Deborah L Secor	Your SSN 041-80-2377
---	-------------------------

Line 4b - Adjustment for trade or business income or loss

(a) Activity name	(b) Gain or loss
Enter additional adjustments not included above:	
Adjustment for trade or business income not subject to net investment tax	

Line 5b - Adjustment for gain or loss on dispositions

(a) Activity name	(b) Gain or loss
Capital loss carryover adjustment from 2013 for net investment tax purposes	
Enter additional adjustments not included above and check the box if a capital gain or loss:	
	<input type="checkbox"/>
Net gain or loss from disposition of property not subject to net investment tax	

Capital gain/loss not included in net investment income

(a) Activity name	(b) Capital Gain or Loss
Capital gain or loss from sale of property not subject to net investment income tax	

Calculation of line 5b adjustment due to capital loss carryforward

1	Net capital loss not included in net investment income	1	0 .
2	Capital loss carryover to next year	2	
3	Lesser of line 1 or line 2 (Included as an adjustment on line 5b table above). . .	3	0 .

Line 7 - Other modifications to investment income

1	Casualty and theft losses reported on Schedule A, line 20.	1	
2	Amounts reported on Form 8814, line 21	2	
3	Adjustment for distributions from estates and trusts	3	
4	Schedules C and F income/loss included in net investment income.	4	
5	Substitute interest and dividend payments	5	
6	Recovery of a prior year deduction	6	
7		7	
8	Total other modifications to investment income	8	

Line 9b - State income tax allocable to net investment income

1	State, local, and foreign income taxes	1	
2	Investment income.	2	
3	Total adjusted gross income	3	
4	Divide line 2 by line 3. Enter result as a decimal amount	4	
5	State, local and foreign income taxes allocable to investment income	5	

Line 10 - Tax preparations fees allocable to net investment income

1	Tax preparations fees	1	
2	Investment income.	2	
3	Total adjusted gross income	3	
4	Divide line 2 by line 3. Enter result as a decimal amount	4	
5	Tax preparations fees allocable to investment income	5	

Lines 9 and 10 - Application of Itemized Deduction Limitations Worksheet**Part I - Application of Section 67 to Deductions Properly Allocable to Investment Income**

1	Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income before any itemized deductions limitations: _____ _____ _____		
2	Enter the total of all items listed on line 1	2	
3	Enter the amount of all Miscellaneous Itemized Deductions after the application of the section 67 limitation (Schedule A (Form 1040), line 27)	3	
4	Enter the lesser of the total reported on line 2 or line 3	4	

Part II - Application of Section 67 Limitation to Specific Deductions

(A)	(B)	(C)
Reenter the amounts and descriptions from Part I, line 1	Fraction (see Help)	Column A times B
_____ x _____ = _____		
_____ x _____ = _____		
_____ x _____ = _____		
_____ x _____ = _____		

Part III - Application of Section 68 to Deductions Properly Allocable to Investment Income

1	Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from Column(C) of Part II: _____ _____ _____	1	
2	Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income	2	
3	Enter the amount of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitation: _____ _____ _____	3	
4	Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3.	4	
5	Enter the amount of total itemized deductions allowed after the section 68 limitation. Form 1040, line 40	5	
6	Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:	6	
7	Subtract line 6 from line 5	7	
8	Enter the lesser of line 7 or line 4	8	

Part IV - Reconciliation of Schedule A Deductions to Form 8960 plus additional expenses, lines 9 and 10

(A)		(B)	(C)
Reenter the amounts and descriptions from Part III, lines 1-3		Fraction (see Help)	Column A times B
Miscellaneous Itemized Deductions properly allocable to Investment Income reportable on Form 8960, line 9c:			
1		x	=
		x	=
		x	=
		x	=
Total miscellaneous investment expenses to Form 8960, line 9c			
2	State, local, and foreign income taxes	x	=
Itemized Deductions Subject to Section 68 reportable on Form 8960, line 10:			
3		x	=
		x	=
		x	=
		x	=
Penalty on early withdrawal of savings			
Other modifications:			
Total additional modifications to Form 8960, line 10			

Calculation of Former Passive Activity Suspended Losses Allowed as Deduction Against NII**1) Former Passive Activity Suspended Losses**

(a) Activity name	(b) Suspended 12/31/2013	(c) Suspended 12/31/2014	(d) Used against activity	(e) Used against other passive

2) Former Passive Activity Suspended Losses - Schedule D

(a) Activity name	(b) Suspended 12/31/2013	(c) Suspended 12/31/2014	(d) Used against activity	(e) Used against other passive

3) Former Passive Activity Suspended Losses - Form 4797

(a) Activity name	(b) Suspended 12/31/2013	(c) Suspended 12/31/2014	(d) Used against activity	(e) Used against other passive

Federal Information Worksheet

► Keep for your records

2014

Part I – Personal Information

Information in Part I is **completely calculated** from entries on Personal Information Worksheets.

Taxpayer:

First name Kristian
 Middle initial _____ Suffix _____
 Last name Secor
 Social security no. 041-80-2377
 Occupation Instructor Consultant
 Date of birth 08/13/1970 (mm/dd/yyyy)
 Age as of 1-1-2015 44
 Daytime phone (619) 727-8541 Ext _____
 Legally blind ☐
 Date of death _____

Dependent of Someone Else:

Can taxpayer be claimed as dependent of another person (such as parent)? . . . ☐ Yes ☒ No
 If yes, **was** taxpayer claimed as dependent on that person's return? ☐ Yes ☒ No

Credit for the Elderly or Disabled (Schedule R):

Is the taxpayer retired on total and permanent disability? . . ☐ Yes ☐ No

Presidential Election Campaign Fund:

Does the taxpayer want \$3 to go to the Presidential Election Campaign Fund? . . ☐ Yes ☐ No

Spouse:

First name Deborah
 Middle initial L Suffix _____
 Last name Secor
 Social security no. 350-50-3135
 Occupation None
 Date of birth 06/01/1961 (mm/dd/yyyy)
 Age as of 1-1-2015 53
 Daytime phone _____ Ext _____
 Legally blind ☐
 Date of death _____

Dependent of Someone Else:

Can spouse be claimed as dependent of another person (such as parent)? . . ☐ Yes ☒ No
 If yes, **was** spouse claimed as dependent on that person's return? ☐ Yes ☐ No

Credit for the Elderly or Disabled (Schedule R):

Is the spouse retired on total and permanent disability? . . ☐ Yes ☐ No

Presidential Election Campaign Fund:

Does the spouse want \$3 to go to the Presidential Election Campaign Fund? . . ☐ Yes ☐ No

Part II – Address and Federal Filing Status (enter information in this section)

Address 4653 Narragansett Ave Apt no. _____
 City San Diego State CA ZIP code 92107
 Foreign code _____ Foreign country _____
 Foreign province/county _____ Foreign postal code _____

APO/FPO/DPO address, check if appropriate APO ☐ FPO ☐ DPO ☐

Home phone _____
 Check to print phone number on Form 1040 . . . ☐ Home ☒ Taxpayer daytime ☐ Spouse daytime

Federal filing status:

☐ 1 Single
☒ 2 Married filing jointly
☐ 3 Married filing separately
 Check this box if you **did not** live with your spouse at any time during the year ☐
 Check this box if you are eligible to claim your spouse's exemption (see Help) ☐
☐ 4 Head of household
 If the 'qualifying person' is your child but **not** your dependent:
 Child's First name _____ MI _____ Last Name _____ Suffix _____
 Child's social security number _____
☐ 5 Qualifying widow(er)
 Check the appropriate box for the year your spouse died 2012 ☐ 2013 ☐

Part III – Dependent/Earned Income Credit/Child and Dependent Care Credit Information

Information in Part III is completely calculated from entries on Dependent/Nondependent Info Worksheets.

First name Last name	MI Suff	Social security number Relationship	Date of birth (mm/dd/yyyy)			Date of death (mm/dd/yyyy)	E I C	Lived with taxpyr in U.S.	Educ Tuitn and Fees	* D e p
			Age	C o d e	Not qual for child tax cr	Qualified child/dep care exps incurred and paid 2014				

* "Yes" - qualifies as dependent, "No" - does not qualify as dependent

Part IV – Earned Income Credit Information (you must answer these questions to calculate EIC)

Is the taxpayer or spouse a qualifying child for EIC for another person? ☐ Yes ☐ No

Was the taxpayer's (and spouse's if married filing jointly) home in the United States for more than half of 2014? ☐ Yes ☐ No

If the SSN of the taxpayer, or spouse if married filing jointly, was obtained to get a federally funded benefit, such as Medicaid, and the Social Security card contains the legend **Not Valid for Employment**, check this box (see Help) ☐

Check if you are filing head of household **and** your spouse is a nonresident alien **and** you lived with your spouse during the last six months of 2014 ☐

Was EIC disallowed or reduced in a previous year and are you required to file Form 8862 this year? ☐ Yes ☐ No

Check if you were notified by the IRS that EIC cannot be claimed in 2014 or if you are ineligible to claim the EIC in 2013 for any other reason ☐

Part V – Direct Deposit or Direct Debit Information (not applicable for Form 9465)

Do you want to elect **direct deposit** of any federal tax refund? ☐ Yes ☐ No

Do you want to elect **direct debit** of federal balance due (Electronic filing only)? . . . ☐ Yes ☐ No

If you selected either of the options above, fill out the information below:

Name of Financial Institution (optional) ☐

Check the appropriate box ☐ Checking ☐ Savings

Routing number ☐ Account number ☐

Enter the following information only if you are requesting direct debit of balance due:

Enter the payment date to withdraw from the account above ☐

Balance-due amount from this return ☐

Part VI – Additional Information for Your Federal Return**Standard Deduction/Itemized Deductions:**

Check this box if you are itemizing for state tax or other purposes even though your itemized deductions are less than your standard deduction ☐

Check this box if you are married filing separately and your spouse itemized deductions ☐

Check this box to take the standard deduction even if less than itemized deductions ☐

Main Form Selection:

Check this box to calculate Form 1040 even if you qualify to use Form 1040A or 1040EZ. ☐

Real Estate Professionals:

Do you or your spouse qualify for the special passive activity rules for taxpayers in real property business? (see Help) ☐ Yes ☐ No

Credit for Qualified Retirement Savings Contributions (Form 8880):

Is the taxpayer a full-time student? ☐ Yes ☐ No

Is the spouse a full-time student? ☐ Yes ☐ No

Foreign Tax Credit (Form 1116):

Check this box to file Form 1116 even if you're not required to file Form 1116 ☐

Resident country ☐ USA

Excludable Income from Am. Samoa, Guam, Commonwealth of the N. Mariana Islands, or Puerto Rico:

Excludable income of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands ☐

Excludable income from Puerto Rico ☐

Dual Status Alien Return:

Check this box if you are a dual-status alien ☐

Third Party Designee:

Caution: Review transferred information for accuracy.

Do you want to allow another person to discuss this return with the IRS? ☐ Yes ☐ No

If Yes, complete the following:

Third party designee name ☐

Third party designee phone number . . . ☐

Personal Identification number (enter any 5 numbers) . . . ☐

If you are entitled to a filing extension or other disaster relief provision as declared by the IRS, enter the appropriate information (see Help) ☐

Part VI – Additional Information for Your Federal Return - Continued**Personal Representative for deceased taxpayers:**

Name of personal representative required for E-filed
returns when Form 1310 is not filed or it is not the
surviving spouse ▶ _____

Part VII – State Filing Information**Identity Protection PIN:**

If the IRS sent the taxpayer an Identity Protection PIN, enter it here ▶ _____

If the IRS sent the spouse an Identity Protection PIN, enter it here ▶ _____

Taxpayer:

Enter the taxpayer's state of residence as of December 31, 2014 ▶ CA

Check the appropriate box:

Taxpayer is a resident of the state above for the entire year ▶ ☒

Taxpayer is a resident of the state above for only part of year ▶ ☐

Date the taxpayer established residence in state above ▶ _____

In which state (or foreign country) did the taxpayer reside before this change? ▶ _____

Spouse:

Enter the spouse's state of residence as of December 31, 2014 ▶ CA

Check the appropriate box:

Spouse is a resident of the state above for the entire year ▶ ☒

Spouse is a resident of the state above for only part of year ▶ ☐

Date the spouse established residence in state above ▶ _____

In which state (or foreign country) did the spouse reside before this change? ▶ _____

Nonresident states:

Nonresident State(s)	Taxpayer/Spouse/Joint
_____	_____
_____	_____
_____	_____
_____	_____

Check this box if you are in a Registered Domestic Partnership or a civil union ▶ ☐

If you checked the box on the line above, also check the appropriate box below:

Check if this is your individual federal return you are filing with the IRS ▶ ☐

Check if this is the joint return created to file joint state tax return (see Help) ▶ ☐

Check this box if you are in a same-sex marriage ▶ ☐

If you checked the box on the line above, also check the appropriate box below:

Check if this is your federal return to be filed. ▶ ☐

Check if this is your individual return for filing state return only (see Help) ▶ ☐

Use the IRS web site or call the IRS automated response system to get your Electronic Filing PIN

Electronic Filing PIN assigned to the taxpayer by the IRS _____

Electronic Filing PIN assigned to the spouse by the IRS _____

These signature PINs are chosen by the taxpayer and spouse and used for e-filing your tax return

Taxpayer's PIN used to sign the return _____

Spouse's PIN used to sign the return _____

**Personal Information Worksheet
For the Taxpayer**

2014

► Keep for your records

QuickZoom to another copy of Personal Information Worksheet ►
QuickZoom to Federal Information Worksheet ►

Part I – Taxpayer's Personal Information

First name . . . Kristian Middle initial . . . Last name . . . Secor
Suffix

Social security no. . . 041-80-2377 Member of U.S. Armed Forces in 2014? . . ☐ Yes ☒ No

Date of birth 08/13/1970 (mm/dd/yyyy) age as of 1-1-2015 44

Occupation . . . Instructor Consultant Daytime phone . . . (619) 727-8541 Ext

Marital status . . . Married

If widowed, check the appropriate box for the year your spouse died:

After 2014 ► ☐ 2014 . ► ☐ 2013 . ► ☐ 2012 . ► ☐ Before 2012 . ► ☐

Are you retired on total and permanent disability? (for Schedule R, see Help) ► ☐ Yes ☐ No

Check if this person is legally blind ► ☐

If deceased, enter the date of death ► (mm/dd/yyyy)

Were you under the age of 16 as of 1-1-2015 and this is the first year you
are filing a tax return? ► ☐ Yes ☐ No

Do you want \$3 to go to Presidential Election Campaign Fund? ► ☐ Yes ☐ No

Part II – Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer

1 Can someone (such as your parent) claim you as a dependent? ► ☐ Yes ☒ No

2 If you answered 'Yes' to question 1, are you actually claimed as a dependent
on that person's tax return? ► ☐ Yes ☒ No

*Questions 3 through 5 are only required for individuals who claim the
American Opportunity Credit.*

3 Were you a full-time student during any part of five months during 2014? ► ☐ Yes ☒ No

4 Did your earned income exceed one-half of your support? ► ☐ Yes ☐ No

5 Was at least one of your parents alive on December 31, 2014? ► ☐ Yes ☐ No

Part III – Taxpayer's State Residency Information

Enter this person's state of residence as of December 31, 2014 CA

Check the appropriate box:

This person is a resident of the state above for the entire year ☒

This person is a resident of the state above for only part of year ☐

Date this person established residence in state above ►

In which state (or foreign country) did this person reside before this change? ►

Part IV – Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2014

Student Information Worksheet

2014

► Keep for your records

Name of Student
Kristian Secor

Social Security Number
041-80-2377

Part I – Student Status

- 1 Was this person a student during 2014? ☐ Yes ☒ No
- 2 What kind of school did the student attend during 2014? (Check all that apply.)

a <input type="checkbox"/> Elementary	c <input type="checkbox"/> College (postsecondary)	e <input type="checkbox"/> Military academy
b <input type="checkbox"/> High school (secondary)	d <input type="checkbox"/> Vocational school	f <input checked="" type="checkbox"/> Not applicable
- 3 Did the student receive scholarships or other education assistance? ☐ Yes ☐ No

Part II – College Student Information

- 1 Did the student complete the first 4 years of postsecondary education as of 1/1/2014? ☐ Yes ☐ No ☒ NA
- 2 Was this student enrolled at an eligible education institution during 2014? ☐ Yes ☐ No ☒ NA
- 3 Was this student enrolled in a program that leads to a degree, certificate, or credential? ☐ Yes ☐ No ☒ NA
- 4 Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills? ☐ Yes ☐ No ☒ NA
- 5 Did this student take at least one-half the normal full-time workload for one academic period? ☐ Yes ☒ No ☐ NA
- 6 Has this student been convicted of a felony for possessing or distributing a controlled substance? ☐ Yes ☐ No ☒ NA
- 7 Is this student an eligible dependent of the taxpayer? ☐ Yes ☐ No ☒ NA
- 8 In how many prior years has an American Opportunity Credit been claimed for this student? . . ►
- 9 In how many prior years has a Hope Credit been claimed for this student ►

Part III – Education Credit and Deduction Qualifications (Determined based entries in Part II)

- 1 Is this student qualified for the American Opportunity Credit? ☐ Yes ☒ No

- 2 Is this student qualified for the Lifetime Learning Credit? ☐ Yes ☒ No

- 3 Is this student qualified for the Tuition and Fees Deduction? ☐ Yes ☒ No

Part IV – Educational Institution and Tuition Summary

School Name EIN	Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar- ships or grants	On Form 1098-T	Received 2013 1098T with Box 2 filled and box 7 checked?
				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____					
				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____					
Totals					

Part V – Education Assistance (Scholarships, Fellowships, Grants, etc.)

	Total	Taxable	Tax-free
1 Educational assistance that is always tax-free:			
a Veteran or employer assistance from Form 1098-T Worksheets . . .	_____		
b Other veteran assistance	_____		
c Other tax-free employer-provided assistance	_____		
d Total	_____		_____
2 Scholarships, fellowships, and grants not reported on Form W-2:			
a Scholarships and grants from Part IV above	_____		
b Other scholarships, fellowships and grants	_____		
c Total	_____		
3 Scholarship reported in 2014 not allocable to 2014 expense	_____		
4 Amount required to be used for other than qualified education expenses		_____	
5 Subtract line 3 and 4 from line 2c.	_____		
6 Total qualified education expenses from Part VI below.	_____		
7 If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-.			_____
8 Subtract line 7 from line 5		_____	
9 Taxable part. Add lines 4 and 8.		_____	
10 Tax-free educational assistance. Add lines 1d and 7			_____

Part VI – Education Expenses

[illegible]

Part VII – Education Credit or Deduction Election

1	Elect credit or deduction which results in best tax outcome.	<input checked="" type="checkbox"/>
2	Elect the American Opportunity Credit	<input type="checkbox"/>
3	Elect the Lifetime Learning Credit	<input type="checkbox"/>
4	Elect the tuition and fees deduction	<input type="checkbox"/>
5	Not applicable	<input type="checkbox"/>

Part VIII – Qualified Tuition Program (Section 529 Plan)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1 Total Qualified Tuition Plan (QTP) distributions from Form 1099-Q		
2 Adjusted Qualified Higher Education Expenses		
3 Qualified Higher Education Expenses applied to QTP distributions		
4 Excess distributions. Subtract line 3 from line 1. If line 4 is greater than zero, complete lines 5 through 8.		
5 Total distributed earnings from Form 1099-Q box 2		
6 Fraction. Divide line 3 by line 1.		
7 Multiply line 5 by line 6.		
8 Earnings taxable to recipient. Subtract line 7 from line 5.		

Part IX – Education Savings Account (ESA)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1 Total Education Savings Account (ESA) distributions from Form 1099-Q. . .		
2 Qualified Elementary and Secondary Education Expenses		
3 Qualified Elementary and Secondary Education Expenses applied		
4 Subtract line 3 from line 1.		
5 Adjusted Qualified Higher Education Expenses		
6 Qualified Higher Education Expenses applied to ESA distributions		
7 Excess distributions. Subtract line 6 from line 4.		
8 Distributions taxable to recipient		

Part X – Series EE and I U.S. Savings Bonds Issued After 1989

1	Total proceeds from U.S. Savings Bonds cashed during 2014 for this student.	_____
2	Adjusted Qualified Higher Education Expenses.	_____
3	Qualified Higher Education Expenses applied to exclusion of U.S. bond interest	_____
4	Interest included in line 1	_____
5	Name and address of eligible educational institution(s) attended:	
	Institution Name	Institution Name
	Street address	Street address
	City	City
	State	State
	Zip Code	Zip Code

**Personal Information Worksheet
For the Spouse**

2014

► Keep for your records

QuickZoom to another copy of Personal Information Worksheet ►
QuickZoom to Federal Information Worksheet ►

Part I – Spouse's Personal Information

First name . . . Deborah Middle initial . L Last name . . . Secor
Suffix

Social security no. . . 350-50-3135 Member of U.S. Armed Forces in 2014? . . ☐ Yes ☒ No

Date of birth 06/01/1961 (mm/dd/yyyy) age as of 1-1-2015 53

Occupation None Daytime phone Ext

Marital status

If widowed, check the appropriate box for the year your spouse died:

After 2014 ► ☐ 2014 . ► ☐ 2013 . ► ☐ 2012 . ► ☐ Before 2012 . ► ☐

Are you retired on total and permanent disability? (for Schedule R, see Help) ► ☐ Yes ☐ No

Check if this person is legally blind ► ☐

If deceased, enter the date of death ► (mm/dd/yyyy) _____

Were you under the age of 16 as of 1-1-2015 and this is the first year you
are filing a tax return? ► ☐ Yes ☐ No

Do you want \$3 to go to Presidential Election Campaign Fund? ► ☐ Yes ☐ No

Part II – Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer

1 Can someone (such as your parent) claim you as a dependent? ► ☐ Yes ☒ No

2 If you answered 'Yes' to question 1, are you actually claimed as a dependent
on that person's tax return? ► ☐ Yes ☐ No

*Questions 3 through 5 are only required for individuals who claim the
American Opportunity Credit.*

3 Were you a full-time student during any part of five months during 2014? ► ☐ Yes ☒ No

4 Did your earned income exceed one-half of your support? ► ☐ Yes ☐ No

5 Was at least one of your parents alive on December 31, 2014? ► ☐ Yes ☐ No

Part III – Spouse's State Residency Information

Enter this person's state of residence as of December 31, 2014 CA

Check the appropriate box:

This person is a resident of the state above for the entire year ☒

This person is a resident of the state above for only part of year ☐

Date this person established residence in state above ► _____

In which state (or foreign country) did this person reside before this change? ► _____

Part IV – Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2014 _____

Student Information Worksheet

2014

► Keep for your records

Name of Student
Deborah L Secor

Social Security Number
350-50-3135

Part I – Student Status

- 1 Was this person a student during 2014? ☐ Yes ☒ No
- 2 What kind of school did the student attend during 2014? (Check all that apply.)
- a ☐ Elementary c ☐ College (postsecondary) e ☐ Military academy
- b ☐ High school (secondary) d ☐ Vocational school f ☒ Not applicable
- 3 Did the student receive scholarships or other education assistance? ☐ Yes ☐ No

Part II – College Student Information

- 1 Did the student complete the first 4 years of postsecondary education as of 1/1/2014? ☐ Yes ☐ No ☒ NA
- 2 Was this student enrolled at an eligible education institution during 2014? ☐ Yes ☐ No ☒ NA
- 3 Was this student enrolled in a program that leads to a degree, certificate, or credential? ☐ Yes ☐ No ☒ NA
- 4 Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills? ☐ Yes ☐ No ☒ NA
- 5 Did this student take at least one-half the normal full-time workload for one academic period? ☐ Yes ☒ No ☐ NA
- 6 Has this student been convicted of a felony for possessing or distributing a controlled substance? ☐ Yes ☐ No ☒ NA
- 7 Is this student an eligible dependent of the taxpayer? ☐ Yes ☐ No ☒ NA
- 8 In how many prior years has an American Opportunity Credit been claimed for this student? . . ►
- 9 In how many prior years has a Hope Credit been claimed for this student ►

Part III – Education Credit and Deduction Qualifications (Determined based entries in Part II)

- 1 Is this student qualified for the American Opportunity Credit? ☐ Yes ☒ No
- 2 Is this student qualified for the Lifetime Learning Credit? ☐ Yes ☒ No
- 3 Is this student qualified for the Tuition and Fees Deduction? ☐ Yes ☒ No

Part IV – Educational Institution and Tuition Summary

School Name EIN		Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar- ships or grants	On Form 1098-T	Received 2013 1098T with Box 2 filled and box 7 checked?
					Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____					Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____					Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Totals						

Part V – Education Assistance (Scholarships, Fellowships, Grants, etc.)

	Total	Taxable	Tax-free
1 Educational assistance that is always tax-free:			
a Veteran or employer assistance from Form 1098-T Worksheets . . .	_____		
b Other veteran assistance	_____		
c Other tax-free employer-provided assistance	_____		
d Total	_____		_____
2 Scholarships, fellowships, and grants not reported on Form W-2:			
a Scholarships and grants from Part IV above	_____		
b Other scholarships, fellowships and grants	_____		
c Total	_____		
3 Scholarship reported in 2014 not allocable to 2014 expense	_____		
4 Amount required to be used for other than qualified education expenses		_____	
5 Subtract line 3 and 4 from line 2c.	_____		
6 Total qualified education expenses from Part VI below.	_____		
7 If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-.			_____
8 Subtract line 7 from line 5.		_____	
9 Taxable part. Add lines 4 and 8.		_____	
10 Tax-free educational assistance. Add lines 1d and 7			_____

Part VI – Education Expenses

[illegible]

Part VII – Education Credit or Deduction Election

1	Elect credit or deduction which results in best tax outcome.	<input checked="" type="checkbox"/>
2	Elect the American Opportunity Credit	<input type="checkbox"/>
3	Elect the Lifetime Learning Credit	<input type="checkbox"/>
4	Elect the tuition and fees deduction	<input type="checkbox"/>
5	Not applicable	<input type="checkbox"/>

Part VIII – Qualified Tuition Program (Section 529 Plan)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Total Qualified Tuition Plan (QTP) distributions from Form 1099-Q	
2	Adjusted Qualified Higher Education Expenses	
3	Qualified Higher Education Expenses applied to QTP distributions	
4	Excess distributions. Subtract line 3 from line 1. If line 4 is greater than zero, complete lines 5 through 8.	
5	Total distributed earnings from Form 1099-Q box 2	
6	Fraction. Divide line 3 by line 1.	
7	Multiply line 5 by line 6.	
8	Earnings taxable to recipient. Subtract line 7 from line 5.	

Part IX – Education Savings Account (ESA)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Total Education Savings Account (ESA) distributions from Form 1099-Q. . .	
2	Qualified Elementary and Secondary Education Expenses	
3	Qualified Elementary and Secondary Education Expenses applied	
4	Subtract line 3 from line 1.	
5	Adjusted Qualified Higher Education Expenses	
6	Qualified Higher Education Expenses applied to ESA distributions	
7	Excess distributions. Subtract line 6 from line 4.	
8	Distributions taxable to recipient	

Part X – Series EE and I U.S. Savings Bonds Issued After 1989

1	Total proceeds from U.S. Savings Bonds cashed during 2014 for this student.	_____
2	Adjusted Qualified Higher Education Expenses.	_____
3	Qualified Higher Education Expenses applied to exclusion of U.S. bond interest	_____
4	Interest included in line 1	_____
5	Name and address of eligible educational institution(s) attended:	
	Institution Name	Institution Name
	Street address	Street address
	City	City
	State	State
	Zip Code	Zip Code

Form 1099-Q Summary**2014**

► Keep for your records

Name(s) Shown on Return

Kristian & Deborah L Secor

Social Security No.

041-80-2377

Coverdell Educational Savings Account (ESA) Distributions**Recipient
Taxpayer****Recipient
Spouse**

- | | | | |
|----------|--|--|--|
| 1 | Total gross distributions from box 1 of Form 1099-Q | | |
| a | Less: Rollover to another ESA of beneficiary | | |
| b | Less: Transfer to another family member | | |
| c | Less: Transfer to a non-family member | | |
| d | Less: Return of 2014 contributions | | |
| e | Less: Return of pre 2014 contributions. These are
reported on the tax return in the year the
contribution was made, not on the 2014 tax return | | |
| 2 | Balance of gross Coverdell ESA distributions | | |
| 3 | Education expenses not used as basis for credits | | |
| 4 | Amount of ESA distributions after return of basis | | |
| 5 | Earnings on return of 2014 contributions | | |
| 6 | Earnings on non-family member transfer | | |
| 7 | Taxable amount of ESA distributions on line 2 | | |
| 8 | Taxable amount included on Form 1040, line 21 | | |
| 9 | Non-taxable ESA distributions | | |

Gross State Qualified Tuition Plan (QTP) Distributions

- | | | | |
|-----------|---|--|--|
| 10 | Total gross distributions from box 1 of Form 1099-Q | | |
| a | Less: Rollover to another QTP of beneficiary | | |
| b | Less: Transfer to another family member | | |
| c | Less: Transfer to a non-family member | | |
| 11 | Balance of gross state QTP distributions | | |
| 12 | Earnings on state QTP distributions on line 11 | | |

Gross Private Qualified Tuition Plan (QTP) Distributions

- | | | | |
|-----------|---|--|--|
| 13 | Total gross distributions from box 1 of Form 1099-Q | | |
| a | Less: Rollover to another QTP of beneficiary | | |
| b | Less: Transfer to another family member | | |
| c | Less: Transfer to a non-family member | | |
| 14 | Balance of gross private QTP distributions | | |
| 15 | Earnings on private QTP distributions on line 14 | | |

Taxable Qualified Tuition Plan (QTP) Distributions

- | | | | |
|-----------|--|--|--|
| 16 | Balance of gross QTP distributions. | | |
| 17 | Earnings on QTP distributions on line 16 | | |
| 18 | Education expenses not used as basis for credits | | |
| 19 | Non-taxable QTP distributions | | |
| 20 | Taxable amount of earnings on line 17 | | |
| 21 | Earnings on non-family member transfer (state) | | |
| 22 | Earnings on non-family member transfer (private) | | |
| 23 | Taxable amount included on Form 1040, line 21 | | |

Qualified Tuition Plan (QTP) Distributions for Other Beneficiaries (included in page 1)

T S	Beneficiary	Distribution	Earnings	Expenses	Taxable amount	Recipient Taxpayer	Recipient Spouse
0 Total.							

Educational Savings Account (ESA) Distributions for Other Beneficiaries (included in page 1)

T S	Beneficiary	Distribution	Taxable amount	Recipient Taxpayer	Recipient Spouse
0 Total.					

Wages, Salaries, & Tips Worksheet

2014

► Keep for your records

Name(s) Shown on Return

Kristian & Deborah L Secor

Social Security Number

041-80-2377

The following amounts are included in the total entered on line 7 of Form 1040 (or Form 1040A), on line 1 of Form 1040EZ, on line 8 of Form 1040NR:

	Taxpayer	Spouse	Total
1 Wages, from Form W-2			
2 Miscellaneous income, from Form 8919			
3 Items from Form 1099-R:			
a Disability before minimum retirement age			
b Return of contributions			
4 Excess reimbursement, from Form 2106			
5 a Taxable tips, from Form 4137			
b Noncash tips			
6 Excess moving expense reimbursement, from Form 3903			
7 Wages earned as a household employee (if less than \$1,800 and without a Form W-2)			
8 Items not on Form W-2 or Form 1099-R:			
a Sick pay or disability payments			
b Total foreign source income			
c Check this box if the amount on line 8b is eligible for the foreign exclusion/deduction . ► <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d Ordinary income from employer stock transactions not reported on Form W-2			
9 Other earned income			
10 Subtotal. Add lines 1 through 9			
11 Taxable employer-provided dependent care benefits, from Form 2441			
12 Taxable employer-provided adoption benefits less any excluded benefits from Form 8839			
13 Scholarship/fellowship income not on Form W-2			
14 Other non-earned income			
15 Total of lines 10 through 14			

Schedule D
Line 19

Unrecaptured Section 1250 Gain Worksheet

2014

► Keep for your records

Name(s) Shown on Return
Kristian & Deborah L Secor

Social Security Number
041-80-2377

		Regular Tax	Alternative Minimum Tax																								
If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.																											
1	If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not Form 6252), enter the smaller of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4.	1																									
2	Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1	2																									
3	Subtract line 2 from line 1	3																									
4	Enter the total unrecaptured section 1250 gain included on lines 26 or 37 of Form(s) 6252 from installment sales of trade or business property held more than one year	4																									
5	Enter the total of any amounts reported on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain".	5																									
6	Add lines 3 through 5	6																									
7	Enter the smaller of line 6 or the gain from Form 4797, line 7	7																									
8	Enter the amount, if any, from Form 4797, line 8	8																									
9	Subtract line 8 from line 7. If zero or less, enter -0-	9																									
10	Enter the amount of any gain from sale of an interest in a partnership attributable to unrecaptured section 1250 gain.	10																									
11	Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" from an estate, trust, real estate investment trust or mutual fund																										
	<table border="0"> <tr> <td></td> <td>Regular</td> <td>AMT</td> </tr> <tr> <td>a</td> <td>On Form 1099-DIV</td> <td></td> </tr> <tr> <td>b</td> <td>On Form 2439</td> <td></td> </tr> <tr> <td>c</td> <td>On Schedule(s) K-1</td> <td></td> </tr> <tr> <td>d</td> <td>On Form 1099-R</td> <td></td> </tr> <tr> <td>e</td> <td>From Form 8814</td> <td></td> </tr> <tr> <td>f</td> <td>Other.</td> <td></td> </tr> <tr> <td></td> <td>Total</td> <td></td> </tr> </table>		Regular	AMT	a	On Form 1099-DIV		b	On Form 2439		c	On Schedule(s) K-1		d	On Form 1099-R		e	From Form 8814		f	Other.			Total		11	
	Regular	AMT																									
a	On Form 1099-DIV																										
b	On Form 2439																										
c	On Schedule(s) K-1																										
d	On Form 1099-R																										
e	From Form 8814																										
f	Other.																										
	Total																										
12	Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale	12																									
13	Add lines 9 through 12.	13																									
14	If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 thru 4 of the 28% Rate Gain Worksheet . Otherwise, enter -0-	14	0.																								
15	Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	15	0.																								
16	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C	16																									
a	Enter your capital gain excess, if you are filing Form 2555	a	0.																								
17	Combine lines 14 through 16a. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-	17	0.																								
18	Unrecaptured section 1250 gain. Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19.	18																									

Schedule D
Line 18

28% Rate Gain Worksheet

► Keep for your records

2014

Name(s) Shown on Return
Kristian & Deborah L Secor

Social Security Number
041-80-2377

				Regular Tax	Alternative Minimum Tax							
1	Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II	1										
2	Enter as a positive number the amount of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), for which you excluded 50% of the gain, plus 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), for which you excluded 60% of the gain, plus 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f) for which you excluded 75% of the gain.											
	<table border="0"> <tr> <td></td> <td>50 %</td> <td>60 %</td> <td>75%</td> </tr> <tr> <td></td> <td>Exclusion</td> <td>Exclusion</td> <td>Exclusion</td> </tr> </table>		50 %	60 %	75%		Exclusion	Exclusion	Exclusion			
	50 %	60 %	75%									
	Exclusion	Exclusion	Exclusion									
a	Schedule D . . .											
b	Form 8814 . . .											
c	Schedule B . . .											
d	Form 6252 . . .											
e	Form 2439 . . .											
f	Other											
	Total	2										
3	Enter the total of all collectibles gain or (loss) from:											
	<table border="0"> <tr> <td></td> <td>Regular</td> <td>AMT</td> </tr> </table>		Regular	AMT								
	Regular	AMT										
a	Form 4684, line 4 (but only if line 15 is more than zero)											
b	Form 6252											
c	Form 6781, Part II											
d	Form 8824											
	Total	3										
4	Enter the total of any collectibles gain reported to you on:											
	<table border="0"> <tr> <td></td> <td>Regular</td> <td>AMT</td> </tr> </table>		Regular	AMT								
	Regular	AMT										
a	Form 1099-DIV, box 2d											
b	Form 2439, box 1d											
c	Schedule K-1 from a partnership, S corporation, estate, or trust											
d	Disposition of interest in partnership or S corporation											
e	Other											
	Total	4										
5	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C	5										
6	If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-.	6										
7	Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18	7										
8	Enter the amount of any capital gain excess	8			0.							
9	Subtract line 8 from line 7. If zero or less, enter -0-. Enter this amount on Schedule D Tax Worksheet, line 11a	9	0.		0.							

Name(s) Shown on Return
Kristian & Deborah L SecorSocial Security Number
041-80-2377

1 a	Enter your taxable income from Form 1040, line 43	1 a	0.
b	Enter the amount from your (and your spouse's) Form 2555, line 45	b	
c	Add lines 1a and 1b	1 c	0.
2 a	Enter your qualified dividends from Form 1040, line 9b	2 a	
b	Enter any capital gain excess attributable to qualified dividends	b	
c	Subtract line 2b from line 2a	2 c	
3	Amount from Form 4952, line 4g	3	
4 a	Amount from Form 4952, line 4e	4 a	
b	Amount from the dotted line next to Form 4952, line 4e	b	
c	Line 4b, if applicable, 4a, if not	c	
5	Subtract line 4c from line 3	5	0.
6	Subtract line 5 from line 2c. If zero or less, enter -0-	6	0.
7 a	Enter line 15 of Schedule D	7 a	
b	Enter line 16 of Schedule D	b	
c	Enter the smaller of line 7a or line 7b	7 c	0.
8	Enter the smaller of line 3 or line 4c	8	
9 a	Subtract line 8 from line 7	9 a	0.
b	Enter any capital gain excess attributable to capital gains	b	
c	Subtract line 9b from line 9a	9 c	0.
10	Add lines 6 and 9c	10	0.
11 a	Enter the amount from Schedule D, line 18	11 a	0.
b	Enter the amount from Schedule D, line 19	b	
c	Add lines 11a and 11b	11 c	0.
12	Enter the smaller of line 9c or line 11c	12	0.
13	Subtract line 12 from line 10	13	0.
14	Subtract line 13 from line 1c. If zero or less, enter -0-	14	0.
15	Enter: • \$36,900 if single or married filing separately; • \$73,800 if married filing jointly or qualifying widow(er); or • \$49,400 if head of household.	15	73,800.
16	Enter the smaller of line 1c or line 15	16	0.
17	Enter the smaller of line 14 or line 16	17	0.
18	Subtr in 10 from in 1c. If zero or less, enter -0-	18	0.
19	Enter the larger of line 17 or line 18	19	0.
20	Subtract line 17 from line 16. This amount is taxed at 0% If lines 1c and 16 are the same, skip lines 21 through 41 and go to line 42. Otherwise, go to line 21.	20	0.
21	Enter the smaller of line 1c or line 13	21	
22	Enter the amount from line 20 (if line 20 is blank, enter -0-)	22	
23	Subtract line 22 from line 21. If zero or less, enter -0-	23	
24	Enter: • \$406,750 if single, • \$228,800 if married filing separately, • \$457,600 if married filing jointly or qualifying widow(er), • \$432,200 if head of household.	24	
25	Enter the smaller of line 1c or line 24	25	
26	Add lines 19 and 20	26	
27	Subtract line 26 from line 25. If zero or less, enter -0-	27	
28	Enter the smaller of line 23 or line 27	28	
29	Multiply line 28 by 15% (.15)	29	
30	Add lines 20 and 28	30	
31	Subtract line 30 from line 21	31	
32	Multiply line 31 by 20% (.20)	32	
If Schedule D, line 19, is zero or blank, skip lines 33 through 38 and go to line 39. Otherwise, go to line 33.			
33	Enter the smaller of line 9c above or Schedule D, line 19	33	
34	Add lines 10 and 19	34	
35	Enter the amount from line 1c above	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-	36	
37	Subtract line 36 from line 33. If zero or less, enter -0-	37	
38	Multiply line 37 by 25% (.25)	38	

If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.

39	Add lines 19, 20, 28, 31, and 37	39	_____
40	Subtract line 39 from line 1c	40	_____
41	Multiply line 40 by 28% (.28)	41	_____
42	Figure the tax on the amount on line 19 . If the amount on line 19 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet	42	_____
43	Add lines 29, 32, 38, 41, and 42	43	_____ 0.
44	Figure the tax on the amount on line 1c . If the amount on line 1c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1c is \$100,000 or more, use the Tax Computation Worksheet	44	_____
45	Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 43 or line 44. Also include this amount on Form 1040, line 44.	45	_____

Form 1040 Qualified Dividends and Capital Gain Tax Worksheet

2014

Line 44

► Keep for your records

Name(s) Shown on Return <u>Kristian & Deborah L Secor</u>	Social Security Number <u>041-80-2377</u>
--	--

1	Enter the amount from Form 1040, line 43	1	_____
2	Enter the amount from Form 1040, line 9b	2	_____
3	Are you filing Schedule D?		
	<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or loss, enter -0-	3	_____
	<input type="checkbox"/> No. Enter the amount from Form 1040, line 13.		
4	Add lines 2 and 3	4	_____
5	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-.		
5		5	_____
6	Subtract line 5 from line 4. If zero or less, enter -0-	6	_____
7	Subtract line 6 from line 1. If zero or less, enter -0-	7	_____
8	Enter:		
	\$36,900 if single or married filing separately,	}	8 _____
	\$73,800 if married filing jointly or qualifying widow(er),		
	\$49,400 if head of household.		
9	Enter the smaller of line 1 or line 8	9	_____
10	Enter the smaller of line 7 or line 9	10	_____
11	Subtract line 10 from line 9 (this amount taxed at 0%)	11	_____
12	Enter the smaller of line 1 or line 6	12	_____
13	Enter the amount from line 11	13	_____
14	Subtract line 13 from line 12.	14	_____
15	Enter:		
	\$406,750 if single,	}	15 _____
	\$228,800 if married filing separately,		
	\$457,600 if married filing jointly or qualifying widow(er),		
	\$432,200 if head of household.		
16	Enter the smaller of line 1 or line 15	16	_____
17	Add lines 7 and 11	17	_____
18	Subtract line 17 from line 16. If zero or less, enter -0-	18	_____
19	Enter the smaller of line 14 or line 18	19	_____
20	Multiply line 19 by 15% (.15)	20	_____
21	Add lines 11 and 19	21	_____
22	Subtract line 21 from line 12	22	_____
23	Multiply line 22 by 20% (.20)	23	_____
24	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet.		
24		24	_____
25	Add lines 20, 23, and 24	25	_____
26	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet.		
26		26	_____
27	Tax on all taxable income. Enter the smaller of line 25 or line 26 here and on Form 1040, line 44.		
27		27	_____

Schedule A
Lines 5 - 12

Tax and Interest Deduction Worksheet

2014

► Keep for your records

Name(s) Shown on Return <u>Kristian & Deborah L Secor</u>	Social Security Number <u>041-80-2377</u>
--	--

Tax Deductions

1 State and local taxes:

Optional Sales Tax Tables

a Available Income:

(1) Income from Form 1040, line 38.	_____
(2) Nontaxable income entered elsewhere on return	_____
(3) Available income: 2013 refundable credits in excess of tax	0 .
(4) Enter any additional nontaxable income	_____
(5) Total available income	0 .

b Sales Tax Per State of Residence:

Enter state in column (1), then enter total (combined) state and local sales tax rate in column (4).

Colorado, Illinois, Louisiana, New Jersey, New York or South Carolina only:

Double-click in column (4) to select your locality for each state entered.

(1) State	(2) Date Lived in State From	(3) Date Lived in State To	(4) Enter Total State & Local Rate (%)	(5) State Sales Tax Rate (%)	(6) Local Sales Tax Rate (%) (4) - (5)	(7) State Sales Tax Table Amount	(8) Local Sales Tax Amount	(9) Prorated or Total Amount

c Total general sales tax using tables _____

d Sales Tax Paid on Specific Items (see help):

(1) ST	(2) Total State & Local Rate	(3) Description	(4) Type	(5) Cost	(6) Rate if Different	(7) Actual Sales Tax Amount Paid	(8) Specific Item Deduction

e Total sales tax deduction on specific items _____

f Total general sales tax per tables plus sales tax on specific items _____

g Actual State and Local General Sales Tax:

Actual sales taxes (enter the total sales taxes paid during the year on all items). _____

h State and Local Income Taxes:

State and Local Income taxes _____

i State and Local Tax Deduction to Schedule A, line 5:

Greater of line 1f, line 1g, or line 1h (to Schedule A, line 5) _____

j Check a box to choose to use income taxes paid, sales taxes paid, or whichever provides the greater deduction:

Income Taxes . . ☐ Sales Taxes . . . ☐ Greater amount . ☒

2 Real estate taxes:

a Real estate taxes paid on principal residence **not** entered on Form 1098 _____

b	Real estate taxes paid on principal residence entered on Form 1098	_____
c	Real estate taxes paid on additional homes or land	_____
	Personal portion of real estate taxes from Schedule E Worksheet for:	
d	Principal residence	_____
e	Vacation home	_____
f	Less real estate taxes deducted on Form 8829	_____
g	Add lines 2a through 2f (to Schedule A, line 6)	_____
3	Personal property taxes:	
a	Auto registration fees based on the value of the vehicle.	
	2013 Amount Enter 2014 description:	
	_____	_____
	_____	_____
	_____	_____
b	Non-business portion of personal property taxes from Car & Truck Exp Wks	_____
c	Other personal property taxes	_____
d	Add lines 3a through 3c (to Schedule A, line 7)	_____
4	Other taxes:	
a	Other taxes from Schedule(s) K-1	_____
b	Foreign taxes from interest and dividends	_____
c	Foreign taxes from Schedule(s) K-1	_____
d	Other foreign taxes (not used to claim a foreign tax credit)	_____
e	Other taxes.	
	2013 Amount Enter 2014 description:	
	_____	_____
	_____	_____
	_____	_____
f	Add lines 4a through 4e (to Schedule A, line 8)	_____

Interest Deductions

5	Home mortgage interest and points reported on Form 1098:	
a	Mortgage interest and points from the Home Mortgage Interest Worksheet	_____
b	Qualified mortgage interest from Schedule E Worksheet	_____
c	Less home mortgage interest/points deducted on Form 8829	_____
d	Less home mortgage interest from Form 8396, line 3	_____
e	Add lines 5a through 5d (to Sch A, line 10) or line A2 from above	_____
6	Home mortgage interest not reported on Form 1098:	
a	Mortgage interest from the Home Mortgage Interest Worksheet.	_____
b	Less home mortgage interest deducted on Form 8829	_____
c	Add lines 6a and 6b (to Sch A, line 11) or line B2 from above	_____
7	Points not reported on Form 1098:	
a	Amortizable points from the Home Mortgage Interest Worksheet	_____
b	Other points not on Form 1098 from the Home Mortgage Interest Worksheet	_____
c	Less points deducted on Form 8829	_____
d	Add lines 7a through 7c (to Schedule A, line 12) or line C2 from above	_____

Schedule A
Line 5

State and Local Tax Deduction Worksheet

2014

► Keep for your records

Name(s) Shown on Return
Kristian & Deborah L Secor

Social Security Number
041-80-2377

State and Local Income Taxes

State income taxes:		
1	State income tax withheld	1
2	2014 state estimated taxes paid in 2014	2
3	2013 state estimated taxes paid in 2014	3
4	Amount paid with 2013 state application for extension	4
5	Amount paid with 2013 state income tax return	5
6	Overpayment on 2013 state income tax return applied to 2014 tax	6
7	Other amounts paid in 2014 (amended returns, installment payments, etc.)	7
8	State estimated tax from Schedule(s) K-1 (Form 1041)	8
Local income taxes:		
9	Local income tax withheld	9
10	2014 local estimated taxes paid in 2014	10
11	2013 local estimated taxes paid in 2014	11
12	Amount paid with 2013 local application for extension	12
13	Amount paid with 2013 local income tax return	13
14	Overpayment on 2013 local income tax return applied to 2014 tax	14
15	Other amounts paid in 2014 (amended returns, installment payments, etc.)	15
16	Local estimated tax from Schedule(s) K-1 (Form 1041)	16
Other:		
17		17
18	Total Add lines 1 through 17	18
19	State and local refund allocated to 2014	19
20	Nondeductible state income tax from line 28	20
21	Total reductions Add lines 19 and 20	21
22	Total state and local income tax deduction Line 18 less line 21	22

Nondeductible State Income Tax (Hawaii Only)

23	Nontaxable federal employee cost of living allowance	23
24	Adjusted gross income	24
25	Add lines 23 and 24	25
26	Nondeductible percent. Line 23 divided by line 25	26
27	Hawaii state income tax included in line 18	27
28	Nondeductible Hawaii state income tax. Multiply line 26 by line 27.	28

Charitable Deduction Limits Worksheet For Current Year Contributions

2014

► Keep for your records

Name(s) Shown on Return Kristian & Deborah L Secor	Social Security Number 041-80-2377
---	---------------------------------------

Step 1. List your qualified charitable contributions made during the year.

1 RESERVED for future use

Step 2. List your other charitable contributions made during the year.

2 Enter your contributions to 50% limit organizations. Do not include contributions of capital gain property deducted at fair market value. Do not include contributions entered on line 1. . . .

3 Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value

4 Enter your contributions (other than of capital gain property) to organizations that are not 50% limit organizations

5 Enter your contributions "for the use" of any qualified organization

6 Add lines 4 and 5

7 Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 1 or 2).

Step 3. Figure your deduction for the year and your carryover to the next year.

8 Enter your adjusted gross income

9 Multiply line 8 by 0.5. This is your 50% limit. 0.

	Limits				Deduct this year	Carryover to next year
	Cash and Other		Capital gain			
	50% Org	Other	50% Org	Other		
Contributions to 50% limit organizations						
10	Enter the smaller of line 2 or line 9				0 .	
11	Subtract line 10 from line 2					0 .
12	Subtract line 10 from line 9				0 .	
Contributions not to 50% limit organizations						
13	Add lines 2 and 3					
14	Multiply line 8 by 0.3. This is your 30% limit.				0 .	0 .
15	Subtract line 13 from line 9				0 .	
16	Enter the smallest of line 6, 14, or 15 . .				0 .	
17	Subtract line 16 from line 6					0 .
18	Subtract line 16 from line 14				0 .	
Capital gain property to 50% limit organizations						
19	Enter the smallest of line 3, 12, or 14 . .				0 .	
20	Subtract line 19 from line 3					0 .
21	Subtract line 16 from line 15				0 .	
22	Subtract line 19 from line 14				0 .	
Capital gain property not to 50% limit organizations						
23	Multiply line 8 by 0.2. This is your 20% limit.				0 .	
24	Enter the smaller of line 7, 18, 21, 22, or 23				0 .	
25	Subtract line 24 from line 7					0 .
26	Add lines 10, 16, 19, and 24. Amount for Schedule A, Line 19				0 .	
27	Reserved for future use					
28	Reserved for future use					
29	Reserved for future use					
30	Add lines 11, 17, 20, and 25. Carry to next year.					0 .

Charitable Deduction Limits Worksheet For Carryover Contributions

2014

► Keep for your records

Name(s) Shown on Return Kristian & Deborah L Secor	Social Security Number 041-80-2377
---	---------------------------------------

Step 1. List your qualified charitable contributions made during the year.

1 RESERVED for future use

Step 2. List your other charitable contributions made during the year.

2 Enter your contributions to 50% limit organizations. Do not include contributions of capital gain property deducted at fair market value. Do not include contributions entered on line 1. . . .

3 Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value

4 Enter your contributions (other than of capital gain property) to organizations that are not 50% limit organizations

5 Enter your contributions "for the use" of any qualified organization

6 Add lines 4 and 5

7 Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 1 or 2).

Step 3. Figure your deduction for the year and your carryover to the next year.

8 Enter your adjusted gross income

9 Multiply line 8 by 0.5. This is your 50% limit. 0. . . less. 0.

	Limits				Deduct this year	Carryover to next year
	Cash and Other		Capital gain			
	50% Org	Other	50% Org	Other		
Contributions to 50% limit organizations						
10 Enter the smaller of line 2 or line 9					0.	
11 Subtract line 10 from line 2						0.
12 Subtract line 10 from line 9			0.			
Contributions not to 50% limit organizations						
13 Add lines 2 and 3		0.				
14 Multiply line 8 by 0.3. This is your 30% limit.		0.	0.			
15 Subtract line 13 from line 9		0.				
16 Enter the smallest of line 6, 14, or 15 . .					0.	
17 Subtract line 16 from line 6						0.
18 Subtract line 16 from line 14				0.		
Capital gain property to 50% limit organizations						
19 Enter the smallest of line 3, 12, or 14 . .					0.	
20 Subtract line 19 from line 3						0.
21 Subtract line 16 from line 15				0.		
22 Subtract line 19 from line 14				0.		
Capital gain property not to 50% limit organizations						
23 Multiply line 8 by 0.2. This is your 20% limit.				0.		
24 Enter the smaller of line 7, 18, 21, 22, or 23					0.	
25 Subtract line 24 from line 7						0.
26 Add lines 10, 16, 19, and 24. Amount for Schedule A, Line 19					0.	
27 Reserved for future use						
28 Reserved for future use						
29 Reserved for future use						
30 Add lines 11, 17, 20, and 25. Carry to next year.						0.

Charitable Contributions Summary

► Keep for your records

2014

Name(s) Shown on Return Kristian & Deborah L Secor	Social Security Number 041-80-2377
---	---------------------------------------

Part I Cash Contributions Summary

Name of Charitable Organization	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) RESERVED for future use
Totals:				

Part II Non-Cash Contributions Summary

Name of Charitable Organization	Total	Other Property		Capital Gain Property	
	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) 30% Limit	(e) 20% Limit
Totals:					

Part III Contribution Carryovers to 2015

	Total	Cash and Other Non-Capital Gain Property			Capital Gain Property	
	(a) Total	(b) RESERVED	(c) 50% Limit	(d) 30% Limit	(e) 30% Limit	(f) 20% Limit
1 2014 contributions . . .						
2 2014 contributions allowed	0 .		0 .	0 .	0 .	0 .
3 Carryovers from:						
a 2013 tax year						
b 2012 tax year						
c 2011 tax year						
d 2010 tax year						
e 2009 tax year						
4 Carryovers allowed in 2014	0 .		0 .	0 .	0 .	0 .
5 Carryovers disallowed in 2014	0 .		0 .	0 .	0 .	0 .
6 Carryovers to 2015:						
a From 2014	0 .		0 .	0 .	0 .	0 .
b From 2013						
c From 2012						
d From 2011						
e From 2010						
f From 2009 (expired)						

Part IV Special Situations in Your Return for Current Year Donations

- Was the **entire interest** given for all property donated to all charities? ☒ Yes ☐ No
- Were **restrictions** attached to any charities' right to use or dispose of any property donated to any charity? ☐ Yes ☒ No
- Did you give to anyone other than the charity the right to income from any of the donated property or to possession of any of the donated property? ☐ Yes ☒ No
- Was any charity other than a 50% charity? ☐ Yes ☒ No

2014

- Keep for your records

Name(s) Shown on Return		Social Security Number
Kristian & Deborah L Secor		041-80-2377

1	Add the amounts on Schedule A, lines 4, 9, 15, 19, 20, 27 and 28	1	
2	Add the amounts on Schedule A, lines 4, 14 and 20, plus any gambling and casualty or theft losses included on line 28	2	
CAUTION: Be sure your total gambling and casualty or theft losses are clearly identified on the Miscellaneous Itemized Deductions Statement.			
3	Is the amount on line 2 less than the amount on line 1?		
<input type="checkbox"/>	No. STOP. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 29.		
<input type="checkbox"/>	Yes. Subtract line 2 from line 1	3	
4	Multiply line 3 by 80% (.80)	4	
5	Enter the amount from Form 1040, line 38	5	
6	Enter \$254,200 if single; \$305,050 if married filing jointly or qualifying widow(er); \$279,650 if head of household, \$152,525 if married filing separately	6	
7	Is the amount on line 6 less than the amount on line 5?		
<input type="checkbox"/>	No. STOP. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 29.		
<input type="checkbox"/>	Yes. Subtract line 6 from line 5	7	
8	Multiply line 7 by 3% (.03)	8	
9	Enter the smaller of line 4 or line 8	9	
10	Total itemized deductions. Subtract line 9 from line 1. (to Schedule A, line 29)	10	

Form 1040
Line 42

Deduction for Exemptions Worksheet

2014

► Keep for your records

Name(s) Shown on Return

Kristian & Deborah L Secor

Social Security Number

041-80-2377

1	Multiply \$3,950 by the total number of exemptions claimed on Form 1040, line 6d	1	7,900.
2	Enter the amount from Form 1040, line 38	2	
3	Enter the amount shown below for your filing status: <ul style="list-style-type: none"> • Single, enter \$254,200 • Married filing jointly or qualifying widow(er), enter \$305,050 • Married filing separately, enter \$152,525 • Head of household, enter \$279,650 	3	305,050.
4	Subtract line 3 from line 2. If zero or less, stop ; enter the amount from line 1 above on Form 1040, line 42.	4	-305,050.
5	Is line 4 more than \$122,500 (\$61,250 if married filing separately)? <input type="checkbox"/> Yes. You cannot take a deduction for exemptions. Enter zero here and on Form 1040, line 42. Do not complete the rest of this worksheet. <input type="checkbox"/> No. Divide line 4 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next whole number (for example, increase .0004 to 1)	5	
6	Multiply line 5 by 2% (.02) and enter the result as a decimal.	6	
7	Multiply line 1 by line 6	7	
8	Deduction for exemptions. Subtract line 7 from line 1. Enter the result here and on Form 1040, line 42	8	

Earned Income Worksheet

2014

► Keep for your records

Name(s) Shown on Return

Kristian & Deborah L Secor

Social Security Number

041-80-2377

Part I – Earned Income Credit Wks Computation

	Taxpayer	Spouse	Total
1 If filing Schedule SE:			
a Net self-employment income			
b Optional Method and Church Employee income			
c Add lines 1a and 1b			
d One-half of self-employment tax			
e Subtract line 1d from line 1c			
2 If not required to file Schedule SE:			
a Net farm profit or (loss)			
b Net nonfarm profit or (loss)			
c Add lines 2a and 2b			
3 If filing Schedule C or C-EZ as a statutory employee, enter the amount from line 1 of that Schedule C or C-EZ			
4 Add lines 1e, 2c and 3. To EIC Wks, line 5			

Part II – Form 2441 and Standard Deduction Worksheet Computations

5 Net self-employment earnings (line 4 above)			
6 Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc			
7 Taxable employer-provided adoption benefits.			
8 Add lines 5 through 7. To Form 2441, lines 19 and 20			
9 a Taxable dependent care benefits.			
b Nontaxable combat pay			
10 Add lines 8, 9a and 9b. To Form 2441, lines 4 and 5			
11 Scholarship or fellowship income not on W-2			
12 SE exempt earnings less nontaxable income			
13 Distributions from nonqualified/Sec. 457 plans			
14 Add lines 8, 9a and 11 through 13. To Standard Deduction Worksheet			

Part III – IRA Deduction Worksheet Computation

15 Net self-employment income or (loss)			
16 Wages, salaries, tips, etc			
17 Net self-employment loss			
18 Alimony received.			
19 Nontaxable combat pay			
20 Foreign earned income exclusion			
21 Keogh, SEP or SIMPLE deduction			
22 Combine lines 15 through 21. To IRA Wks, ln 2.			

Part IV – Schedule 8812 and Child Tax Credit Line 11 Worksheet Computations

23 Self-employed, church and statutory employees			
24 Wages, salaries, tips, etc			
25 Nontaxable combat pay			
26 Foreign earned income exclusion			
27 Combine lines 23 through 26. To Schedule 8812, line 4a & Line 11 Wks, line 2.			

► Keep for your records

Name(s) Shown on Return
Kristian & Deborah L SecorSocial Security Number
041-80-2377**Investment Interest Expense** (Form 4952, line 1)

1	Investment interest expense, from Schedule K-1	1	
2	Investment interest expense from royalties	2	
3	Other investment interest expense:		
a	-----	3 a	
b	-----	b	
c	-----	c	
d	-----	d	
4	Total investment interest expense. Add lines 1 through 3.	4	

Gross Income from Property Held for Investment (Form 4952, line 4a)

5	Taxable investment income:		
a	From Schedule B, Interest and Dividend Income	5 a	
b	From Schedules K-1, Partnerships, S Corporations, Estates and Trusts	b	
c	From Form 8814, Parents' Election to Report Child's Interest and Dividends	c	
d	Total	d	
6	Royalty income, from Schedule E	6	
7	Net passive income from publicly traded partnerships	7	
8	Income from nonpassive trade or business without material participation	8	
9	Other investment income:		
a	-----	9 a	
b	-----	b	
c	-----	c	
d	-----	d	
10	Total investment income. Add lines 5d through 9.	10	

Net Capital Gain Income (Form 4952, lines 4d and 4e)

		Regular Tax	Alt Min Tax
11 a	Net gains from Schedule D, line 16	11 a	
b	Less net gains from property not held for investment	b	
c	Net gains from property held for investment.	c	
12 a	Net capital gains from Schedule D, lesser of ln 15 or ln 16.	12 a	
b	Less net capital gains from property not held for investment.	b	
c	Net capital gains from property held for investment.	c	

Investment Expenses (Form 4952, line 5)

13	Royalty expenses	13	
14	Investment expenses included as itemized deductions (after the 2% limitation)	14	
15	Investment expenses included as itemized deductions (no 2% limitation)	15	
16	Expenses from nonpassive trade or business without material participation	16	
17	Other investment expenses:		
a	-----	17 a	
b	-----	b	
c	-----	c	
d	-----	d	
18	Total investment expenses. Add lines 13 through 17.	18	

Allocation of Investment Interest Expense (Schedule A, line 14)

		Regular Tax	Alt Min Tax
19	Allowed investment interest expense, Form 4952, line 8	19	
20	Less amount deducted on other forms and schedules:	20	
a	Deducted on Schedule E, page 2 for passthru entities	a	
b	Deducted on Schedule E, page 1 for royalties	b	
c	Other amounts deducted on other forms and schedules	c	
d	Total amount deducted on other forms and schedules	d	
21	Investment interest expense.	21	

Form 1040
Line 66

Earned Income Credit Worksheet

2014

► Keep for your records

Name(s) Shown on Return
Kristian & Deborah L Secor

Social Security Number
041-80-2377

QuickZoom to Schedule EIC ►

QuickZoom to Dependent Information Worksheet to enter qualifying children information. ►

QuickZoom to Wages, Salaries, & Tips Worksheet to enter earned and non-earned income ►

QuickZoom to page 2 of this worksheet, if credit is not calculated on line 7. ►

<p>1 Enter the amount from Form 1040 or 1040A, line 7, or Form 1040EZ, line 1, less amounts considered not earned for EIC purposes</p> <p>2 Adjustments to line 1 amount:</p> <p style="padding-left: 20px;">a Income reported as wages and as self-employment income.</p> <p style="padding-left: 20px;">b Other income entered as wages that is not considered earned income</p> <p style="padding-left: 20px;">c Distributions from section 457 and other nonqualified plans reported on W-2</p> <p>3 Subtract lines 2a, 2b and 2c from line 1</p> <p>4 a Taxpayer's nontaxable combat pay election for EIC 4 a _____</p> <p style="padding-left: 20px;">b Spouse's nontaxable combat pay election for EIC b _____</p> <p style="padding-left: 20px;">c Total nontaxable combat pay election 4 c _____</p> <p>5 If you were self-employed or used Schedule C or Schedule C-EZ as a statutory employee, enter the amount from the Earned Income Worksheet, line 4</p> <p>6 Earned income. Add lines 3, 4c, and 5</p> <p>7 Enter the credit, from the EIC Table, for the amount on line 6. Be sure to use the correct column for filing status and number of children.</p> <p style="padding-left: 40px;">If line 7 is zero, stop. You cannot take the credit. Enter "No" on the dotted line next to Form 1040, line 66a.</p> <p>8 Enter your AGI from Form 1040, line 38</p> <p>9 If you have:</p> <ul style="list-style-type: none"> • No qualifying children, is the amount on line 8 less than \$8,150 (\$13,550 if married filing jointly)? • 1 or more qualifying children, is the amount on line 8 less than \$17,850 (\$23,300 if married filing jointly)? <p><input checked="" type="checkbox"/> Yes. Go to line 10 now.</p> <p><input type="checkbox"/> No. Enter the credit, from the EIC Table, for the amount on line 8. Be sure to use the correct column for filing status and number of children</p> <p>10 Earned income credit.</p> <ul style="list-style-type: none"> • If 'Yes' on line 9, enter the amount from line 7 • If 'No' on line 9, enter the smaller of line 7 or line 9 	<p>1</p> <p>2 a</p> <p>b</p> <p>c</p> <p>3</p> <p>4 c</p> <p>5</p> <p>6</p> <p>7</p> <p>8</p> <p>9</p> <p>10</p>	
---	--	--

Enter line 10 amount on Form 1040, line 66a, Form 1040A, line 42a, or Form 1040EZ, line 8a.

Compliance and Due Diligence Information

1 Is the info about your income correct?

- I've entered all of my income.
- If I had any investment income, the total was under \$3,350.
- I had no foreign earned income.

☐ **Yes**, all of the above is correct.

☐ **No**, I'll go to Wages & Income and review what I entered.

Once you've reviewed your Wages & Income, come back and confirm your info is correct.

2 Is this info about you correct?

- I'm not filing my taxes as Married Filing Separately.
- I have a valid Social Security number.
- I was a U.S. citizen or resident alien for all of 2014.
- I lived in the U.S. for at least six months during 2014.
- I'm not the qualifying child or dependent of another person.
- If I have no qualifying children, I'm between 25 and 65 years old.

☐ **Yes**, all of the above is correct.

☐ **No**, I'll go to Personal Info and review what I entered.

Once you've reviewed your Personal Info, come back and confirm your info is correct.

3 Is this info correct for all of your qualifying dependents for the Earned Income Credit?

- They are my children (or descendants of my children) and not married.
- They lived with me in the U.S. for more than half the year.
- They have valid Social Security numbers.
- They are not being claimed by anyone else specifically for the Earned Income Credit, as far as I know.
- They are under age 19, **or** under 24 and a full-time student, **or** permanently or totally disabled.

☐ **Yes**, all of the above is correct.

☐ **No**, I'll go to Personal Info and review my dependent info.

OK, once you've reviewed your Personal Info, come back and confirm your info is correct.

 Compliance and Due Diligence Indicator ☐

The IRS expects everyone who gets the Earned Income Credit to meet all the requirements and be able to show they're eligible with proof such as documents.

Schedule D Tax Worksheet
as refigured for the
Alternative Minimum Tax

2014

► Keep for your records

Name(s) Shown on Return Kristian & Deborah L Secor		Social Security Number 041-80-2377	
	(a) Before Allocation of Capital Gain Excess *	(b) Allocation of Capital Gain Excess *	(c) After Allocation of Capital Gain Excess
1 Not applicable			
2 Enter your total qualified dividends as refigured for the Alternative Minimum Tax (AMT):			
a Total qualified dividends.			
b Adjustment from Schedules K-1			
c Other adjustments to qualified dividends			
d Total. Combine lines 2a, 2b, and 2c		0.	0.
3 Enter the amount from Form 4952 for AMT, line 4g.			
4 Enter the amount from Form 4952 for AMT, line 4e.			
5 Subtract line 4 from line 3. If zero or less, enter -0-	0.		0.
6 Subtract line 5 from line 2. If zero or less, enter -0-	0.		0.
7 Net long-term capital gain:			
a Enter the gain from line 15 of Schedule D as refigured for the AMT	0.		
b Enter the gain from line 16 of Schedule D as refigured for the AMT	0.		
c Enter the smaller of line 7a or line 7b	0.		0.
8 Enter the smaller of line 3 or line 4			
9 Subtract line 8 from line 7c. If zero or less, enter -0-	0.	0.	0.
10 Add lines 6 and 9	0.		0.
A Enter the amount from Form 6251, line 30.	0.		
B Capital gain excess. Subtract line A from line 10. *	0.		
11 Total 28% rate and unrecaptured section 1250 gain:			
a Enter the gain from line 18 of Schedule D as refigured for the AMT	0.		
b Enter the gain from line 19 of Schedule D as refigured for the AMT			
c Add lines 11a and 11b.			0.
12 Enter the smaller of line 9 or line 11c			0.
13 Subtract line 12 from line 10. Also enter this amount on Form 6251, line 37.			0.

* Capital gain excess applies only if filing Form 2555, Foreign Earned Income.

► Keep for your records

Name(s) Shown on Return <u>Kristian & Deborah L Secor</u>		Social Security Number <u>041-80-2377</u>
1	Enter the amount from Form 1040A, line 22.	1
2	Enter the amount shown below for your filing status. • Single or Head of Household, enter \$52,800 • Married Filing Joint or Qualifying widow(er), enter \$82,100 • Married Filing Separately, enter \$41,050.	2
3	Subtract line 2 from line 1. If zero or less, stop here ; you don't owe this tax.	3
4	Enter the amount shown below for your filing status. • Single or Head of Household, enter \$117,300 • Married Filing Joint or Qualifying widow(er), enter \$156,500 • Married Filing Separately, enter \$78,250.	4
5	Subtract line 4 from line 1. If zero or less, enter -0- here and on line 6, and go to line 7.	5
6	Multiply line 5 by 25% (.25)	6
7	Add lines 3 and 6	7
8	If line 7 is \$182,500 or less (\$91,250 or less if married filing separately) multiply line 7 by 26% (.26). Otherwise, multiply line 7 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result.	8
9	Did you use the Qualified Dividends and Capital Gain Tax Worksheet to figure the tax on the amount on Form 1040A, line 27? <input type="checkbox"/> No. Skip lines 9 through 19 enter the amount from line 8 on line 20 and go to line 21, <input type="checkbox"/> Yes. Enter the amount from line 6 of that worksheet	9
10	Enter the smaller of line 7 or line 9	10
11	Subtract line 10 from line 7	11
12	If line 11 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 11 by 26% (.26). Otherwise, multiply line 11 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result.	12
13	Enter the amount shown below for your filing status: • Single or married filing separately- \$36,900 • Married filing jointly or qualifying widow(er) - \$73,800 • Head of household- \$49,400	13
14	Enter the amount from line 7 of Qualified Dividends and Capital Gain Tax Wkst	14
15	Subtract line 14 from line 13. If zero or less, enter -0-	15
16	Enter the smaller of line 10 or line 15	16
17	Subtract line 16 from line 10	17
18	Multiply line 17 by 15% (.15)	18
19	Add lines 12 and 18	19
20	Enter the smaller of line 8 or line 19.	20
21	Enter the amount you would enter on Form 1040A, line 30, if you do not owe this tax.	21
22	Alternative Minimum Tax. Is the amount on line 20 more than the amount on line 21? <input type="checkbox"/> No. You do not owe this tax. <input type="checkbox"/> Yes. Subtract line 21 from line 20. Also include this amount in the total on Form 1040A, line 28. Enter "AMT" and show the amount in the space to the left of ln 28.	22

► Keep for your records

Name(s) Shown on Return Kristian & Deborah L Secor	Social Security Number 041-80-2377
---	---------------------------------------

Taxable Income – Line 1

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41. Otherwise, enter the amount from Form 1040, line 38. (If less than zero, enter as a negative amount.)	1	
2	Additions to income	2	
3	Add lines 1 and 2	3	
4	Subtractions from income	4	
5	Subtract line 4 from line 3. Enter on Form 6251, line 1	5	

Taxes – Line 3

1	Generation skipping transfer taxes included on Schedule A, line 8	1	
---	---	---	--

Home Mortgage Interest Adjustment – Line 4

	(a) Deductible for AMT Purposes	(b) NOT Deductible for AMT Purposes	(c) Total Home Mortgage Interest
1 Attributable to mortgage used to purchase, build, or improve:			
a Main home or second home that is house, apartment, condominium or non-transient mobile home			
b Second home that is transient mobile home or boat			
c Total			
2 Attributable to mortgage used to refinance:			
a To pay off mortgage			
b For other purposes			
c Total			
3 Attributable to other mortgage deductible for AMT:			
a Pre-July 1, 1982 mortgage			
4 Total column (a)			
5 Total column (b). Enter result on Form 6251, line 4.			
6 Total mortgage interest from Schedule A			

Refund of Taxes – Line 7

1	Taxable refund of state and local income tax	1	
2	Amount and description of any refund of state and local personal property taxes, foreign income or real property taxes deducted after 1986	2	
3	Total tax refund adjustment. Enter on Form 6251, line 7	3	

Alternative Tax Net Operating Loss Deduction (ATNOLD) – Line 11

1	Alternative minimum taxable income (AMTI) without ATNOLD	1	0.
2	Enter adjustments	2	
3	Adjustment for domestic production activities deduction	3	
4	Adjusted AMTI without ATNOLD. Add lines 1-3	4	0.
5	ATNOLD limitation. Multiply line 4 by 90%.	5	0.
6	Enter ATNOL carried to 2013 from other year(s)	6	
7	Enter ATNOL included above attributable to qualified disaster losses	7	
8	ATNOL above not attributable to qualified disaster losses. Line 6 minus 7	8	
9	ATNOL deduction other than qualified disaster losses. Lesser of line 5 or 8	9	
10	ATNOL Disaster Deduction. Lesser of line 7 or (line 4 minus line 9)	10	
11	ATNOLD. Add lines 9 and 10. Enter on Form 6251, line 11, as neg.	11	

Incentive Stock Options – Line 14

1	Incentive stock options adjustment from Schedule K-1 worksheets	1	
2	Incentive stock options from Employer Stock Transaction Worksheets	2	
3	Incentive stock options from Exercise of Stock Options Worksheets	3	
4	Other incentive stock options	4	
5	Total incentive stock options. Enter on Form 6251, line 14	5	

Alternative Minimum Taxable Income – Line 28

If married filing separately and Form 6251, line 28, is more than \$242,450:		
1	Alternative minimum taxable income, Form 6251	1 _____
2	Threshold amount	2 _____
3	Subtract line 2 from line 1	3 _____
4	Multiply line 3 by 25% (.25)	4 _____
5	Smaller of line 4 or \$41,050	5 _____
6	Add line 1 and line 5. Enter on Form 6251, line 28.	6 _____

Exemption – Line 29

1	Enter \$52,800 if single or head of household, \$82,100 if married filing jointly or qualifying widow(er), \$41,050 if married filing separately	1	82,100.
2	Enter your alternative minimum taxable income from Form 6251, line 28.	2	0.
3	Enter \$117,300 if single or head of household, \$156,500 if married filing jointly or qualifying widow(er), \$78,250 if married filing separately	3	156,500.
4	Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Multiply line 4 by 25% (.25)	5	0.
6	Subtract line 5 from line 1. If zero or less, enter -0-	6	82,100.
If any of the three conditions under Certain Children Under Age 24 apply, go to line 7. Otherwise, enter this amount on Form 6251, line 29.			
7	Minimum exemption amount for certain children under age 24	7	_____
8 a	Enter the child's earned income , if any	8 a	_____
b	Enter any adjustments.	b	_____
9	Add lines 7, 8a and 8b. If zero or less, enter -0-.	9	_____
10	Enter the smaller of line 6 or line 9 here and on Form 6251, line 29.	10	_____

Form 6251
Line 31

Foreign Earned Income
Alternative Minimum Tax Worksheet

2014

► Keep for your records

Name(s) Shown on Return <u>Kristian & Deborah L Secor</u>		Social Security Number <u>041-80-2377</u>
1	Enter amount from Form 6251, line 30.	1 _____
2 a	Enter amount from Form(s) 2555, lines 45 and 50	2a _____
b	Enter the total amount of any itemized deductions or exclusions you could not claim because they are related to excluded income	2b _____
c	Subtract line 2b from line 2a. If zero or less, enter 0	2c _____
3	Add line 1 and line 2c. Enter the result here and on Form 6251 line 36	3 _____
4	Tax on amount on line 3. <ul style="list-style-type: none"> • If you reported capital gain distributions directly on Form 1040, line 13; or you reported qualified dividends on Form 1040, line 9b; or you had a gain on both line 15 and 16 of Schedule D (Form 1040), enter the amount from line 3 of this worksheet on Form 6251, line 36. Complete the rest of Part III of Form 6251. However, before completing Part III, see Form 2555 to see if you must complete Part III with certain modifications. Then enter the amount from Form 6251, line 64 here. • All Others: If line 3 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 3 by 26% (.26). Otherwise, multiply line 3 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result. 	4 _____
5	Tax on amount on line 2c. If line 2c is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 2c by 26% (.26). Otherwise, multiply line 2c by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result	5 _____
6	Subtract line 5 from line 4. Enter here and on Form 6251, line 31. If zero or less, enter 0	6 _____

Federal Carryover Worksheet

2014

► Keep for your records

Name(s) Shown on Return <u>Kristian & Deborah L Secor</u>	Social Security Number <u>041-80-2377</u>
--	--

2013 State and Local Income Tax Information (See Tax Help)

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With- held/Pmts	(e) Paid With Return	(f) Total Over- payment	(g) Applied Amount
Totals . .						

Other Tax and Income Information

			2013	2014
1	Filing status	1		2 MFJ
2	Number of exemptions for blind or over 65 (0 - 4)	2		
3	Itemized deductions	3		
4	Check box if required to itemize deductions	4	<input type="checkbox"/>	<input type="checkbox"/> 0.
5	Adjusted gross income	5		
6	Tax liability for Form 2210 or Form 2210-F	6		
7	Alternative minimum tax	7		
8	Federal overpayment applied to next year estimated tax	8		

QuickZoom to the IRA Information Worksheet for IRA information ►

Excess Contributions

			2013	2014
9 a	Taxpayer's excess Archer MSA contributions as of 12/31	9 a		
b	Spouse's excess Archer MSA contributions as of 12/31	b		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31	10 a		
b	Spouse's excess Coverdell ESA contributions as of 12/31	b		
11 a	Taxpayer's excess HSA contributions as of 12/31	11 a		
b	Spouse's excess HSA contributions as of 12/31	b		

Loss and Expense Carryovers

Note: Enter all entries as a positive amount

			2013	2014
12 a	Short-term capital loss	12 a		
b	AMT Short-term capital loss	b		
13 a	Long-term capital loss	13 a		
b	AMT Long-term capital loss	b		
14 a	Net operating loss available to carry forward	14 a		
b	AMT Net operating loss available to carry forward	b		
15 a	Investment interest expense disallowed	15 a		
b	AMT Investment interest expense disallowed	b		
16	Nonrecaptured net Section 1231 losses from:	16 a		
	a 2014	a		
	b 2013	b		
	c 2012	c		
	d 2011	d		
	e 2010	e		
	f 2009	f		

Form 8582
Line 7

Modified Adjusted Gross Income Worksheet

2014

► Keep for your records

Name(s) Shown on Return
Kristian & Deborah L Secor

Social Security Number
041-80-2377

Description	Amount
Income	
Wages	
Interest income before Series EE bond exclusion	
Dividend income	
Tax refund	
Alimony received	
Nonpassive business income or loss	
Royalty and nonpassive rental activities income or loss	
Nonpassive partnership income or loss	
Nonpassive S corporation income or loss	
Nonpassive farm rental income or loss	
Nonpassive farm income or loss	
Nonpassive estate and trust income or loss	
Real estate mortgage investment conduits	
Business gains and losses from nonpassive activities	
Capital gains and losses	
Taxable IRA distributions	
Taxable pension distributions	
Unemployment compensation	
Other income	
Total income	
Adjustments	
Educator expenses	
Certain business expenses of reservists, performing artists, and government officials	
Health savings account deduction	
Moving expenses	
Self-employed SEP, SIMPLE, and qualified plans	
Self-employed health insurance deduction	
Penalty on early withdrawals of savings	
Alimony paid	
Other adjustments	
Total adjustments	
Modified adjusted gross income	

Tax Summary
► Keep for your records

2014

Name (s)

Kristian Secor and Deborah L Secor

Total income	
Adjustments to income	
Adjusted gross income	
Itemized/standard deduction	12,400.
Exemption amount	7,900.
Taxable income	0.
Tentative tax	0.
Additional taxes	
Alternative minimum tax	
Total credits	
Other taxes	
Total tax	0.
Total payments	
Estimated tax penalty	
Amount Overpaid	0.
Refund	0.
Amount Applied to Estimate	
Balance due	0.

Which Form 1040 to file?

You have elected to file Form 1040EZ.

ELECTRONIC POSTMARK - CERTIFICATION OF ELECTRONIC FILING

Taxpayer: Kristian & Deborah L Secor

Primary SSN: 041-80-2377

Federal Return Submitted: _____

Federal Return Acceptance Date: _____

Your return has not been electronically transmitted yet

The Intuit Electronic Postmark shows the date and time Intuit received your federal tax return. The Intuit Electronic Postmark documents the filing date of your income tax return, and the electronic postmark information should be kept on file with your tax return and other tax-related documentation.

There are two important aspects of the Intuit Electronic Postmark:

1. THE INTUIT ELECTRONIC POSTMARK.

The electronic postmark shows the date and time Intuit received the federal return, and is deemed the filing date if the date of the electronic postmark is on or before the date prescribed for filing of the federal individual income tax return.

TIMELY FILING:

For your federal return to be considered filed on time, your return must be postmarked on or before midnight April 15, 2015. Intuit's electronic postmark is issued in the Pacific Time (PT) zone. If you are not filing in the PT zone, you will need to add or subtract hours from the Intuit Electronic Postmark time to determine your local postmark time. For example, if you are filing in the Eastern Time (ET) zone and you electronically file your return at 9 AM on April 15, 2015, your Intuit electronic postmark will indicate April 15, 2015, 6 AM. If your federal tax return is rejected, the IRS still considers it filed on time if the electronic postmark is on or before April 15, 2015, and a corrected return is submitted and accepted before April 20, 2015. If your return is submitted after April 20, 2015, a new time stamp is issued to reflect that your return was submitted after the IRS deadline and, consequently, is no longer considered to have been filed on time.

If you request an automatic six-month extension, your return must be electronically postmarked by midnight October 15, 2015. If your federal tax return is rejected, the IRS will still consider it filed on time if the electronic postmark is on or before October 15, 2015, and the corrected return is submitted and accepted by October 20, 2015.

2. THE ACCEPTANCE DATE.

Once the IRS accepts the electronically filed return, the acceptance date will be provided by the Intuit Electronic Filing Center. This date is proof that the IRS accepted the electronically filed return.

Smart Worksheets from your 2014 Federal Tax Return

SMART WORKSHEET FOR: Form 8965 Health Coverage Exemptions

Health Care Individual Responsibility Calculation Smart Worksheet													
The letter represents the person's status for the month. C =Covered, E =Exemption, S =Short Gap, B =Before Birth, D =Deceased, M =Medicaid Gap, G =Hardship, and X =Penalty													
Name	SSN	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Kristian	041-80-2377	X	X	X	X	X	X	X	X	X	X	X	X
Deborah	350-50-3135	X	X	X	X	X	X	X	X	X	X	X	X

SMART WORKSHEET FOR: Form 8965 Health Coverage Exemptions

Shared Responsibility Payment Worksheet													
Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Kristian	X	X	X	X	X	X	X	X	X	X	X	X	
Deborah	X	X	X	X	X	X	X	X	X	X	X	X	
1. Total Number of X's for month. If 5 or more enter 5	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	
2. Total Number of X's for month for individuals 18 or over.	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	
3. One-half the number of X's in a month for individuals under 18													
4. Add lines 2 and 3 for each month	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	
5. Multiply line 4 by \$95 for each month. If \$285 or more, enter \$285	190	190	190	190	190	190	190	190	190	190	190	190	
6. Sum of the number of X's on line 1 above for the year											24		
7. Enter your household income													
8. Enter your filing threshold											20,300.		
9. Subtract line 8 from line 7													
10. Multiply Line 9 by 1%(.01)													
11. Is line 10 more than \$285 <input type="checkbox"/> Yes. Multiply line 10 by the no. of months for which line 1 is more than zero <input checked="" type="checkbox"/> No. Enter the amount of line 14 of the Flat Dollar Amount Worksheet											2,280.		
12. Divide line 11 by 12.0											190.		
13. Multiply line 6 by \$204											4,896.		
14. Enter the smaller of line 12 or 13 here and Form 1040, line 61; Form 1040A, line 38 or Form 1040EZ, line 11. This is your shared responsibility payment.													

SMART WORKSHEET FOR: Form 4868: Application for Automatic Extension

Mailing Address and Filing Instruction Smart Worksheet

WHERE TO FILE YOUR EXTENSION

MAIL FORM 4868 (WITH PAYMENT IF APPLICABLE) TO THE ADDRESS LISTED BELOW

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
FRESNO CA 93888-0045

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Nontaxable Combat Pay Election Smart Worksheet**QuickZoom** to enter nontaxable combat pay on Form W-2 ►**A Taxpayer:**

- 1 Taxpayer, nontaxable combat pay _____
- 2 **Election for earned income credit (EIC):**
Elect taxpayer's nontaxable combat pay as earned income for EIC? ► ☐ Yes ☐ No
- 3 **Election for dependent care benefits (DCB):**
Elect taxpayer's nontaxable combat pay as earned income for DCB? ► ☐ Yes ☐ No
- 4 **Election for child and dependent care credit:**
Elect taxpayer's nontaxable combat pay as earned income
for child and dependent care credit? ► ☐ Yes ☐ No

B Spouse:

- 1 Spouse, nontaxable combat pay _____
- 2 **Election for earned income credit (EIC):**
Elect spouse's nontaxable combat pay as earned income for EIC? ► ☐ Yes ☐ No
- 3 **Election for dependent care benefits (DCB):**
Elect spouse's nontaxable combat pay as earned income for DCB? ► ☐ Yes ☐ No
- 4 **Election for child and dependent care credit:**
Elect spouse's nontaxable combat pay as earned income
for child and dependent care credit? ► ☐ Yes ☐ No

C You may compare the tax benefit of electing or not electing by checking a box on line A or
line B and reviewing the overpayment or amount due below:

Overpayment _____

Amount due _____ 0.

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Investment Income Smart Worksheet

A	Taxable and tax exempt interest	_____
B	Dividend income	_____
C	Capital gain net income	_____
D	Royalty and rental of personal property net income	_____
E	Passive activity net income :	
1	Rental real estate net income or loss	_____
2	Farm rental net income or loss	_____
3	Partnerships and S corporations net income or loss	_____
4	Estates and trusts net income or loss	_____
5	Total of lines 1 through 4	_____
6	Total passive activity net income , line 5 if greater than zero	_____
F	Interest and dividends from Forms 8814	_____
G	Adjustments	_____
H	Total investment income , add lines A through G	_____ 0 .

Is line H, **total investment income** over \$3,350?

- ☒ **No.** You may take the credit.
- ☐ **Yes. Stop.** You **cannot** take the credit.

2014 California Resident Income Tax Return**540 2EZ**

APE

041-80-2377 SECO 350-50-3135 14

KRISTIAN SECOR

DEBORAH L SECOR

A
R
RP4653 NARRAGANSETT AVE
SAN DIEGO CA 92107

08-13-1970 06-01-1961

Filing Status Filing Status. Check the box for your filing status. See instructions.

Check only one.

1 ☐ Single2 ☒ Married/RDP filing jointly (even if only one spouse/RDP had income)4 ☐ Head of household. STOP! See instructions.5 ☐ Qualifying widow(er) with dependent child. Year spouse/RDP died. If your California filing status is different from your federal filing status, check the box here ☐**Exemptions**6 If another person can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if he or she chooses not to, you **must** see the instructions. ☐7 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 8 **Dependents:** (Do not include yourself or your spouse/RDP) Enter number of dependents here. . .

First name

Last name

Dependent's relationship
to you

<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>
<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>
<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>

Your name:

K R I S T I A N & D E B O

Your SSN or ITIN:

0 4 1 8 0 2 3 7 7

**Taxable
Income and
Credits****Whole dollars only**

- 9 Total wages (federal Form W-2, box 16). See instructions. ● 9 .00
- 10 Total interest income (Form 1099-INT, box 1). See instructions. ● 10 .00
- 11 Total dividend income (Form 1099-DIV, box 1a). See instructions. ● 11 .00
- 12 Total pension income . See instructions. Taxable amount. ● 12 .00
- 13 Total capital gains distributions from mutual funds (Form 1099-DIV, box 2a).
See instructions. ● 13 .00
- 14 Unemployment compensation ● 14 .00
- 15 U.S. social security or railroad retirement benefits. ● 15 .00
- 16 Add line 9, line 10, line 11, line 12, and line 13. **Do not include line 14 and line 15.** ● 16 .00
- 17 Using the 2EZ Table for your filing status, enter the tax for the amount on line 16.
Caution: If you checked the box on line 6, **STOP**. See instructions for completing the Dependent Tax Worksheet. ● 17 0.00
- 18 Senior exemption: See instructions. If you are 65 or older and entered 1 in the box on line 7, enter \$108. If you entered 2 in the box on line 7, enter \$216. ● 18 .00
- 19 Nonrefundable renter's credit. See instructions. ● 19 .00
- 20 **Credits.** Add line 18 and line 19. ● 20 .00
- 21 **Tax.** Subtract line 20 from line 17. If zero or less, enter -0- ● 21 0.00
- 22 Total tax withheld (federal Form W-2, box 17
or Form 1099-R, box 12) ● 22 .00
- 23 Overpaid tax. If line 22 is more than line 21, subtract line 21 from line 22. ● 23 0.00
- 24 Tax due. If line 22 is less than line 21, subtract line 22 from line 21.
See instructions. ● 24 0.00

Enclose, but do
not staple, any
payment.**Overpaid
Tax/
Tax Due.**

Your name:

K R I S T I A N & D E B O

Your SSN or ITIN:

0 4 1 8 0 2 3 7 7

Use Tax

25

Use tax. **This is not a total line.** See instructions. ● 25.00**Voluntary Contributions**

	Code	Amount
California Seniors Special Fund. See instructions	● 400	<input type="text"/> .00
Alzheimer's Disease/Related Disorders Fund.	● 401	<input type="text"/> .00
Rare and Endangered Species Preservation Program	● 403	<input type="text"/> .00
California Breast Cancer Research Fund	● 405	<input type="text"/> .00
California Firefighters' Memorial Fund.	● 406	<input type="text"/> .00
Emergency Food for Families Fund	● 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund	● 408	<input type="text"/> .00
California Sea Otter Fund.	● 410	<input type="text"/> .00
California Cancer Research Fund.	● 413	<input type="text"/> .00
Child Victims of Human Trafficking Fund.	● 419	<input type="text"/> .00
School Supplies for Homeless Children Fund	● 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase	● 423	<input type="text"/> .00
Protect Our Coast and Oceans Fund	● 424	<input type="text"/> .00
Keep Arts in Schools Fund	● 425	<input type="text"/> .00
American Red Cross, California Chapters Fund	● 426	<input type="text"/> .00
California Senior Legislature Fund.	● 427	<input type="text"/> .00
Habitat for Humanity Fund.	● 428	<input type="text"/> .00
California Sexual Violence Victim Services Fund	● 429	<input type="text"/> .00
26 Add amounts in code 400 through code 429. These are your total contributions.	● 26	<input type="text"/> .00

Your name:

K R I S T I A N & D E B O

Your SSN or ITIN:

0 4 1 8 0 2 3 7 7

**Amount
You Owe**

27 AMOUNT YOU OWE. Add line 24, line 25, and line 26. If line 23 is less than line 25 and line 26, enter the difference here. See instructions. **Do Not Send Cash.** Mail to:
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 ● 27

Pay online – Go to **ftb.ca.gov** for more information.

.00

**Direct
Deposit
(Refund
Only)**

28 REFUND OR NO AMOUNT DUE. Subtract line 25 and line 26 from line 23.
See instructions. Mail to: **FRANCHISE TAX BOARD, PO BOX 942840,
SACRAMENTO CA 94240-0001 ● 28**

0 .00

Fill in the information to authorize direct deposit of your refund into one or two accounts.

Do not attach a voided check or a deposit slip. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 28) is authorized for direct deposit into the account shown below:

● Type
● Routing number ☐ Checking ● Account number ☐ Savings ● 29 Direct deposit amount
.00

The remaining amount of my refund (line 28) is authorized for direct deposit into the account shown below:

● Type
● Routing number ☐ Checking ● Account number ☐ Savings ● 30 Direct deposit amount
.00

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this return is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

X

X

**Sign
Here**

It is unlawful
to forge a
spouse's/RDP's
signature.

Joint tax return?
See instructions.

Your email address (optional). Enter only one email address.

Daytime phone number (optional)

6 1 9 7 2 7 8 5 4 1

Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)

Firm's name (or yours, if self-employed)

SELF PREPARED

Firm's address

● PTIN

● FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . ● ☐ Yes ☒ No

Print Third Party Designee's Name

Telephone Number

California Information Worksheet

2014

► Keep for your records

Part I — Personal Information

Taxpayer:

First Name Kristian
 Middle Initial _____ Suffix _____
 Last Name Secor
 Social Security No. 041-80-2377
 Date of Birth 08/13/1970 (mm/dd/yyyy)
 or age as of 1-1-2015 44
 Date of Death _____ (mm/dd/yyyy)
 Legally blind ☐
 Daytime Phone (619) 727-8541 Ext _____
 Home phone _____
 Your email address to print on Form 540, 540 2EZ or 540NR (optional) _____
 Check to print phone number on Form 540. ☒ Taxpayer daytime ☐ Spouse/RDP day ☐ Home

Spouse/RDP:

First Name Deborah
 Middle Initial L Suffix _____
 Last Name Secor
 Social Security No. 350-50-3135
 Date of Birth 06/01/1961 (mm/dd/yyyy)
 or age as of 1-1-2015 53
 Date of Death _____ (mm/dd/yyyy)
 Legally blind ☐
 Daytime Phone _____ Ext _____

c/o Address _____
 Street Address 4653 Narragansett Ave
 Unit Description _____ Unit Number _____ Private Mailbox (PMB) _____
 City San Diego State CA ZIP Code 92107
 Foreign province/country _____ Foreign postal code _____
 Foreign country _____

Military Filers:

☐ APO ☐ FPO
 For Military Extension:
 Military indicator ► Taxpayer _____ Spouse/RDP _____

Part II — Main Form

☐ Form 540: Resident Income Tax Return (Long form) ►
☒ Form 540 2EZ: Resident Income Tax Return ►
☐ Form 540NR: Nonresident or Part-Year Resident Income Tax Return ►
 Enter your state of residence as of December 31, 2014 CA
☒ Resident entire year
☐ Resident part of year
 Date you established residence in state above _____
 In which state (or foreign country) did you reside before this change? _____
QuickZoom to enter Part-Year and Nonresident income allocations on Schedule CA(NR) ► _____

Part III — Filing Status

☐ Single
☒ Married/RDP filing joint return
☐ Married/RDP filing separate return
☐ You **did not** live with spouse at any time during the year
Yes No
☐ ☐ If filing electronically, is spouse a CA Nonresident?
☐ ☐ If filing electronically, is spouse Active Duty Military?
☐ Head of household (with qualifying person) **Stop.** See instructions.
 If the 'qualifying person' is your child but **not** your dependent:
 Child's name _____
 Child's social security number _____
☐ Qualifying widow(er)
 Year spouse/RDP died ☐ 2012 ☐ 2013
☐ Check the box if your California filing status is different from your federal filing status.

Part IV — Dependent Information

First Name	I	Last Name	Social Security Number	Relationship

Part V – Standard Deduction/Itemized Deductions

- ☐ Calculate California itemized deductions even if itemized deductions are less than the standard deduction
- ☐ You are married filing separately and your spouse itemized deductions
- ☐ Take the standard deduction even if less than itemized deductions

Part VI – Other Information**Prior Name:**

If you filed your 2013 return under a different last name, enter the last name **only** from the 2013 return ▶ Taxpayer . _____ Spouse/RDP _____

Dependent of Someone Else:

Taxpayer Spouse

☐ ☐ Can someone (such as a parent) claim you and/or your spouse/RDP as a dependent?

Interest and Penalties:

Returns filed late: Enter interest, late return and late payment penalties _____

Farmers and Fishermen:

- ☐ At least two-thirds of your 2013 or 2014 gross income is from farming or fishing
- ☐ Return will be filed and tax due will be paid by March 2, 2015

Mandatory Electronic Payments

- ☐ You are required to make California tax payments electronically
- ☐ A waiver is or will be in effect for the current year
- ☐ Force print all payment vouchers even if required to pay electronically

Schedule W-2:

☐ You do **not** want to complete Schedule W-2

Executor/Guardian Information:

First Name

MI

Last Name

Suf.

Executor/Guardian _____

Executor type (if filing electronically) . _____

Third Party Designee:

Yes No

☐ ☐ Do you want to allow another person to discuss your return with the Franchise Tax Board?

If yes, enter the person's name _____

Telephone _____

First _____

Middle init . _____

Last Name _____

Suffix _____

Disasters:

☐ Claiming a disaster loss (see FTB Publication 1034)

QuickZoom to enter disaster explanation ▶ _____

Outside of the USA:

☐ You were living or travelling outside the United States on April 15, 2015

Special Condition Text (prints at the top of Form 540, 540 2EZ or 540NR)**Part VII – Direct Deposit Information or Direct Debit Information**

Yes No

☐ ☐ Do you want to elect direct deposit of state tax refund?

☐ ☐ Do you want direct debit of state tax payment (Electronic Filing Only)?

Bank Information:

Enter the following information if you want to directly deposit any state tax refund or direct debit of state tax payment:

Name of Financial Institution (optional) _____

Account type Checking ☐ Savings ☐ _____

Routing number _____

Account number _____

Enter the following information only if you are requesting direct debit of balance due:

Enter the payment date to debit the account above _____

State balance-due amount from this return _____

International ACH Transactions

Yes No

☐☐

Will the funds for this refund (or payment) go to (or come from) an account outside the U.S.?

Part VIII – California Contributions

1	California Seniors Special Fund (Taxpayer)	1	_____
2	California Seniors Special Fund (Spouse/RDP)	2	_____
3	Alzheimer's Disease and Related Disorders Fund	3	_____
4	Rare and Endangered Species Preservation Program	4	_____
5	California Breast Cancer Research Fund	5	_____
6	California Firefighters' Memorial Fund	6	_____
7	Emergency Food For Families Fund	7	_____
8	California Peace Officer Memorial Foundation Fund	8	_____
9	California Sea Otter Fund	9	_____
10	California Cancer Research Fund	10	_____
11	Child Victims of Human Trafficking Fund	11	_____
12	School Supplies for Homeless Children Fund	12	_____
13	State Parks Protection Fund/Parks Pass Purchase	13	_____
14	Protect Our Coast and Oceans Fund	14	_____
15	Keep Arts in Schools Fund	15	_____
16	American Red Cross, California Chapters Fund	16	_____
17	California Senior Legislature Fund	17	_____
18	Habitat for Humanity Fund	18	_____
19	California Sexual Violence Victim Services Fund	19	_____

Part IX – Extension Status

Yes No

☒☐

Have you filed Form 3519 - "Payment Voucher for Automatic Extension for Individuals" or extended the federal tax return?

If Yes, enter the extended due date 10/15/2015**QuickZoom** to Form 3519: Payment voucher for automatic extension ► _____**Automatic extension information for military filers (Electronic Filing Only):**

	Taxpayer	Spouse
Beginning Military Date	_____	_____
Ending Military Date	_____	_____
Combat zone/QHDA Operation or Area Served	_____	_____

Part X – Amended Return☐

Are you filing a California amended return?

Enter the tax year you are amending _____

Previous California payment made _____

Previous California refund received _____

QuickZoom here to Form 540X. ► _____**QuickZoom** to Form 540 ► _____**QuickZoom** to Form 540 2EZ. ► _____**QuickZoom** to Form 540NR. ► _____

Interest and Dividend Adjustments Worksheet

2014

Name as Shown on Return <u>Kristian & Deborah L Secor</u>	Social Security Number <u>041-80-2377</u>
--	--

Interest Income Adjustments	(B) Subtractions	(C) Additions
1 Bonds or obligations of the United States or any of its territories*		
2 Loans made in an enterprise zone		
3 Interest on obligations of District of Columbia issued after December 27, 1973		
4 Additional interest on state, county, city, town or other local government bonds issued by or in a state other than California		
5 California interest adjustments from K-1's		
6 Interest earned from Health Savings Account		
7 Interest from Ottoman Turkish Empire Settlement Payments		
8 Other interest income subtraction		
9 Tax exempt interest from other states or that do not meet 50% rule		
10 a Canadian RRSP undistributed interest income from Form 8891		
b RRSP total interest income for the year		
11 Interest from Build America Bond		
12 Other adjustments (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments from taxable interest income. Enter here and on Schedule CA (540/540NR), line 8.		

Dividend Income Adjustments	(B) Subtractions	(C) Additions
13 Controlled foreign corporation dividends		
14 Regulated investment company (RIC) capital gains		
15 Distributions of pre-1987 earnings from S Corporations		
16 U.S. obligations dividends adjustment		
17 California dividend adjustments from K-1's		
18 a Canadian RRSP undistributed dividend income from Form 8891		
b RRSP total interest dividend for the year		
19 Other adjustments (itemize):		
a _____		
b _____		
c _____		
d _____		
Total adjustments from taxable dividend income. Enter here and on Schedule CA (540/540NR), line 9.		

* Do not make adjustments in either column B or column C for the amount of interest you earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities. California law is the same as federal law for these types of interest income.

**Schedule CA
Line 21**

California Other Income Statement

2014

► Attach to return (after all other FTB forms)

Name as Shown on Return
Kristian & Deborah L Secor

Social Security Number
041-80-2377

	(B) Subtractions	(C) Additions
1 Reward from a crime hotline		
2 Federal foreign earned income or housing exclusion, from Form 2555		
3 Beverage container recycling income		
4 Rebates or vouchers from a local water agency, energy agency or energy supplier		
5 Financial incentive for turf removal		
6 Original issue discount (OID) for debt instruments issued in 1985 and 1986		
7 Foreign income of nonresident aliens		
8 Cost-share payments received by forest landowners		
9 Compensation for false imprisonment		
10 Coverdell (ESA) Distributions		
11 HSA Distributions		
12 Distributions rolled over from MSA to HSA account (Form 3805P) . .		
13 Grants paid to low-income individuals		
14 California National Guard Surviving Spouse & Children Relief Act of 2004		
15 Ottoman Turkish Empire Settlement Payments		
16 Federal form 8814/California form 3803 adjustment		
17 Other income, from Schedule(s) K-1		
18 Canceled debt income.		
19 a Canadian RRSP undistributed other income from Form 8891		
b RRSP total other income for the year		
20 Other taxable income:		
a		
b		
c		
d		
e		
f		
g		
21 Total. Add lines 1 through 20. Enter here and on Schedule CA or Schedule CA(NR), line 21f.		

Tax Payments Worksheet

2014

► Keep for your records

Name Kristian & Deborah L Secor	Social Security Number 041-80-2377
------------------------------------	---------------------------------------

Tax Payments for the Current Year

		State	
		Date	Payment
1	First Payment		
2	Second Payment		
3	Third Payment		
4	Fourth Payment		
Additional Payments			
5	Payment		
	Payment		
	Payment		
	Payment		
	Payment		
6	Overpayment from previous year applied to current year	6	
7	Amount paid with current year extension	7	
8	Total tax payments	8	

Income Taxes Withheld for the Current Year

9	State withholding on Forms W-2	9	
10	State withholding on Forms W-2G	10	
11	State withholding on Forms 1099-R	11	
12 a	State withholding on Forms 1099-MISC	12 a	
b	State withholding on Forms 1099-G	b	
13	Other state tax withholding	13	
14	Total income tax withheld	14	
15	Date return will be filed and balance paid	15	

Two-Year Comparison

2014

Kristian & Deborah L Secor

Income	2013	2014	Difference	%
Form 540 and 540NR Filers:				
Federal adjusted gross income				
California adjustments				
Form 540 2EZ Filers:				
Total income				
Adjusted Gross Income				
Standard or Itemized Deduction . . .		7,984.	7,984.	
Taxable Income		0.	0.	
Tax		0.	0.	
Exemption credits		216.	216.	
Tax less exemption credits		0.	0.	
Schedule G-1 and Form 5870A tax . . .				
Tax before credits		0.	0.	
Credits				
Tax after credits		0.	0.	
Alternative minimum tax				
Other taxes and IRC interest				
Total Tax After Credits		0.	0.	
Withholding				
Estimated payments				
Other payments				
Total Payments				
Use tax				
Contributions				
Form 5805/5805F penalty				
Other penalties and interest				
Applied to next year's estimated tax . . .				
Amount Refund		0.	0.	
Amount Due				

Current year effective tax rate 0.00 %

Tax Summary
 ► Keep for your records

2014

Name(s) Kristian & Deborah L Secor	
Federal adjusted gross income	
Net California adjustments	
California adjusted gross income	
Itemized/standard deduction	7,984.
California taxable income	0.
Tax	0.
Exemption credits	216.
Tax less exemptions	0.
Tax from Schedule G-1/FTB 5870A	
Credits	
Other taxes	
Total tax	0.
Total payments	
Use tax	
Contributions	
Underpayment penalty	
Interest, late filing and late payment penalties	
Refund	0.
Balance due	
Tax bracket	_____ %

Smart Worksheets from your 2014 California Tax Return

SMART WORKSHEET FOR: Form 540 2EZ: Resident Income Tax Return

Form 540 2EZ Tax Calculation Smart Worksheet	
California Adjusted Gross Income (line 16)	_____
Less Standard Deduction	7,984.
California Taxable Income	0.
California Tax	0.
Less Exemption Credits	216.
Total Tax. Enter here and on line 17 below	0.